

Nebraska Department of Revenue Property Assessment Division

2022 Annual Report





March 28, 2023

Clerk of the Legislature:

The 2022 Property Assessment Division Annual Report (annual report) has been compiled pursuant to [Neb. Rev. Stat. § 77-709](#). The annual report provides property tax valuations, taxes levied, and property tax rates throughout the state, including information by political subdivision and by property type within each county. The annual report is available at <https://revenue.nebraska.gov/PAD/research-statistical-reports/annual-reports>.

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

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

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Preface

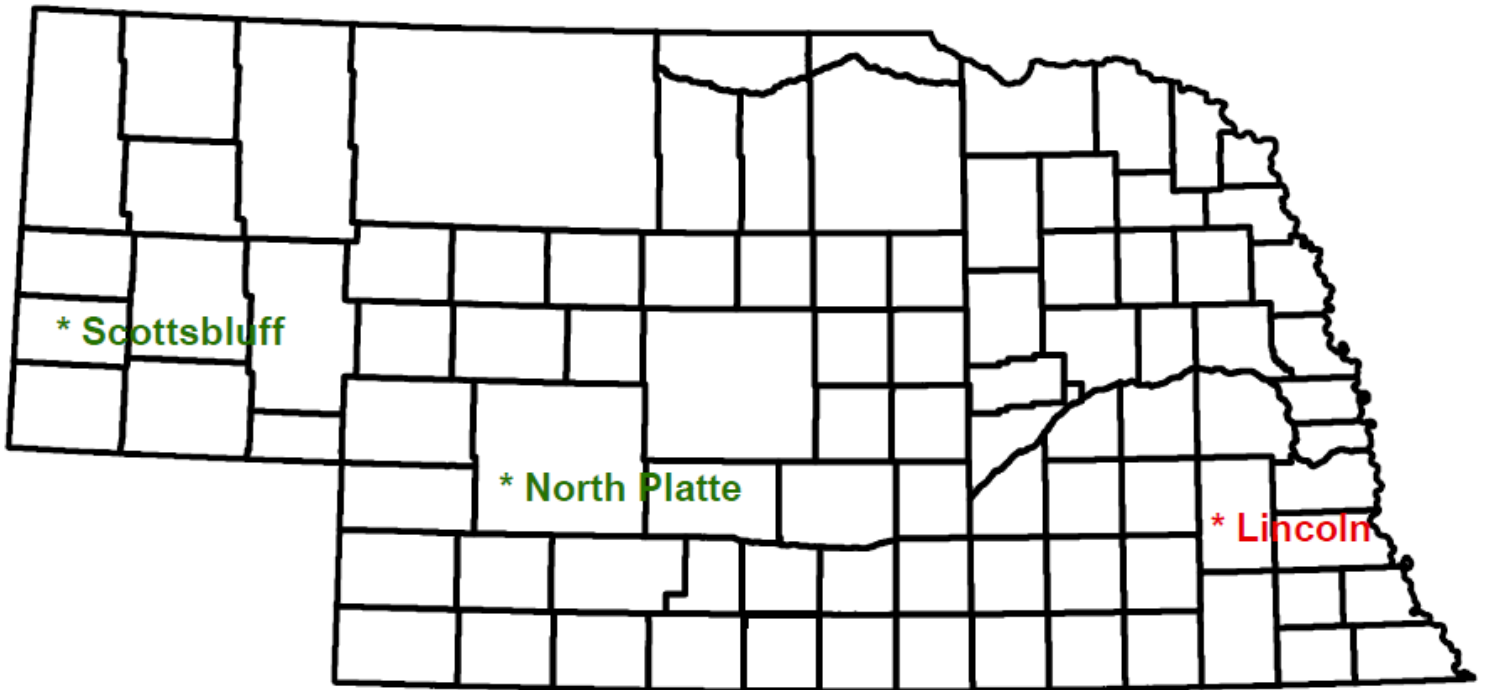
This is the **twenty-third** annual report published for the Property Assessment Division (Division), pursuant to Neb. Rev. Stat. § 77-709. The Property Assessment Division Annual Reports from 1999 to present are available online. For years 1996 to 1998, summary information of property tax data is included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

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Property Tax Administrator

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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](#));
- Coordinating the Rent-Restricted Housing Projects Valuation Committee, assembling and publishing capitalization rate information in an annual report, and certifying this information to county assessors ([§ 77-1333](#)), and
- Administering the Nameplate Capacity Tax ([§§ 77-6201 to 77-6204](#)).

Sections within the Property Assessment Division

Property Tax Administrator

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

Policy/Legal

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

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

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

- Valuation of state assessed property (railroad companies, public service entities, car companies, and air carriers);
- 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 Nebraska Advantage Act and the ImagiNE Nebraska 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;
- Publication delinquent real property tax list on an annual basis;
- Administration of the Real Property Tax Credit Act; and
- Administration of the Nameplate Capacity Tax.

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 aspects 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;
- Provides various maps as resources to the county assessors, and
- Coordinates updated soil survey conversions.

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

Property Tax History

Since the beginning of Nebraska's statehood, property tax has been a major source of state and local operating revenue. 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 2022, Nebraska's local governments levied approximately \$5.021 billion in property taxes. In addition, for fiscal year 2022-2023, approximately \$1.954 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.
- i) Effective 2022, all agricultural and horticultural land, including agricultural and horticultural land that receives special valuation, is to be assessed at 50% of actual value for the purposes of taxes levied by school districts to pay the principal and interest on bonds approved after January 1, 2022.

Agricultural and Horticultural Land

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

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

Agricultural and Horticultural Land (continue)

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 (continue)

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

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

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

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

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

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

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

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

Agricultural and Horticultural Land (continue)

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

Personal Property

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

1970: A constitutional amendment gave approval to the Legislature to classify and exempt personal property.

1972-1974: The Legislature partially exempted from taxation agricultural income-producing machinery and equipment; business inventory; livestock; grain and seed; and poultry, fish and fur-bearing animals. The Legislature provided for a 12.5% exemption of actual value for calendar year 1973. The exemption increased by 12.5% each year until a total of 62.5% was exempt in 1977. Political subdivisions were reimbursed for the tax revenue loss resulting from these exemptions. In 1974, the Nebraska Supreme Court ruled that personal property tax exemptions were constitutional, *Stahmer v. State*, 192 Neb. 63, 218 N.W. 2d 893 (1974).

1977-1981: The Legislature completely exempted from taxation the classes of personal property that had been partially exempted except business inventory and livestock, which were fully exempted in calendar year 1978. The Legislature appropriated \$58.6 million as personal property relief to reimburse local governments for the losses resulting from these exemptions. Business inventories became totally exempt for calendar year 1979 and a reimbursement of \$62.2 million was appropriated for fiscal year 1979-1980. Livestock became totally exempt in calendar year 1980 and a reimbursement of \$70 million was appropriated for fiscal year 1980-1981.

1982: The Legislature eliminated the Personal Property Tax Relief and the Government Subdivision Fund. LB 816 provided for the distribution of aid to community colleges, natural resource districts, incorporated municipalities, counties, and for aid to school districts from the School Foundation and Equalization Fund.

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.

Personal Property (continued)

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

1987: Railroads filed suit against Nebraska arguing that the property tax on railroad personal property violated the 4-R Act. The litigation was settled in 1989, before reaching trial, resulting in the railroad companies paying tax on 25% of their value attributed to personal property for 1987, 1988, and 1989.

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

1988-1990: Centrally assessed companies such as pipelines, telecommunications, and airlines appealed to the State Board of Equalization requesting equalization of their personal property with the exempt property of car companies and railroads. The companies were denied by the State Board and appealed to the Nebraska Supreme Court based on the Nebraska constitutional requirement of uniform and proportionate values for the levy of property taxes.

1989: The Nebraska Supreme Court ruled in favor of four pipeline companies for the 1988 tax year, and the State Board equalized their personal property value to zero. In July 1991, the Nebraska Supreme Court ruled on the tax year 1989 equalization requests of centrally assessed companies. The court found that equalization was not an appropriate remedy. All previous personal property exemptions were declared unconstitutional, effectively overturning the 1974 decision allowing personal property exemptions. As a result of the court's decision on the 1989 cases the State Board reduced the 1990 certified values of the appealing centrally assessed companies by 18.81%. See *Northern Natural Gas Co. v. State Bd. of Equal. and Assessment*, 232 Neb. 806 (1988) and *Trailblazer v. State Bd. of Equal. and Assessment*, 232 Neb. 823 (1989).

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

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.

Personal Property (continued)

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

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

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

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

2008: LB 1027 provided a personal property exemption for agricultural and horticultural machinery and equipment utilized by a qualified beginning farmer or livestock producer in their operation. The beginning farmer must be certified by the Department of 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.

Personal Property (continued)

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

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

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

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

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

Other Property “Assessment Structure” Changes

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

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

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.

Other Property “Assessment Structure” Changes (continued)

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.

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

Other Property “Assessment Structure” Changes (continued)

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

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

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

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

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

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

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

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

Other Property “Assessment Structure” Changes (continued)

exceeds the greater of 0.06% of the total actual value of real and personal property of the governmental unit or \$50,000, and the acquisition is not approved by a vote of the people that reside within the governmental unit in which the property is located.

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

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

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

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

2017: *Cty. of Franklin v. Tax Equal. and Review Comm’n*, 296 Neb. 193, 892 N.W.2d 142 (Neb. 2017), *Cty. of Douglas v. Neb. Tax Equal. and Review Comm’n*, 296 Neb. 501, 894 N.W.2d 308 (Neb. 2017), and *Cty. of Webster v. Neb. Tax Equal. and Review Comm’n*, 296 Neb. 751, 896

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

Other Property “Assessment Structure” Changes (continued)

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.

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

2021: LB 25 amended Neb. Rev. Stat. §§ 18-2101.02 and 18-2147 to allow Tax Increment Financing projects in which more than 50% of the property has been declared an extremely blighted area to divide the property taxes for a period not to exceed 20 years instead of 15 years.

2022: LB 1065 amended the Community Development Law for the expedited review and approval for qualifying redevelopment plans to extend the maximum indebtedness from ten to fifteen years. It also allows vacant lots platted within the corporate limits of a city for at least sixty years and is located in a substandard and blighted area to be eligible for expedited review for a qualifying plan. The assessed value of the property withing the redevelopment project are when the project is complete was changed to three hundred fifty thousand dollars for a single family residence and one million five hundred thousand for a redevelopment project involving a multi-family or commercial structure.

Other Property “Tax Policy” Changes

1999: LB 881 (tax credit for 2000) also provided \$25 million for the Relief to Property Taxpayers Act. The Act provided direct local property tax relief to all taxable real property owners in the form of a tax credit that is displayed on the tax statement. The credit for year 2020, provided \$30.54 in property tax relief for every \$100,000 in taxable value. In other words, for every \$100,000 in taxable value, the state 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 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

Other Property “Tax Policy” Changes

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.

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

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

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

Other Property “Tax Policy” Changes (continued)

was a result of the improvements made to the improvements. After the assessor completes the certification, the authority may begin to use the excess tax to pay the indebtedness.

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

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

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

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

School Adjusted Value

1994: LB 1290 required the adjusted value or full assessable property valuations to be determined for each school district, by the Property Assessment Division, for use in the school aid formula. This provision "levels the playing field" and prevents a school district from receiving an unfair advantage in the school aid formula if their property valuations are at a lower level than other school districts.

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

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

School Adjusted Value (continued)

[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.

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.

Homestead Exemption (continued)

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.

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.

Homestead Exemption (continued)

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.

2019: LB 512 included the following changes:

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

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

Documentary Stamp Tax

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

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

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

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

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

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

Administration of Property Assessment Division

All property in the State of Nebraska is subject to property tax unless an exemption is mandated by the Nebraska Constitution, Article VIII, or is permitted by the Constitution and enabling legislation is adopted by the Legislature. Federal law may supersede the Nebraska Constitution with regard to taxation of property owned by the federal government or its agencies or instrumentalities. All property in the State of Nebraska subject to taxation must be valued as of January 1, 12:01 a.m., of each year.

The county assessor is responsible for valuing all real and personal property with the exception of railroads, public service entities, and specific personal property of air carrier and rail car line companies, which are assessed by the Property Tax Administrator.

The valuation of real property is determined according to professionally accepted mass appraisal techniques, including but not limited to the following: (1) comparing sales of properties with known or recognized values, taking into account location, zoning, and current functional use (also known as the sales comparison approach); (2) the income approach; and (3) the cost approach. The valuation of personal property is determined using a statutory method of depreciated values similar to the federal Modified Accelerated Cost Recovery System and 150% declining balance depreciation schedules.

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

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

There is an exemption for certain business personal property belonging to qualifying companies under Nebraska’s tax incentive programs - the 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 2022, the real property tax credit rate for non-agland was \$106.59 per \$100,000 of taxable value and for agricultural land the tax credit rate was \$127.89 per \$100,000 of taxable value.

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

The county assessor revises the real property assessment rolls for any orders issued by the Commission and notifies property owners of value increases or decreases by June 1. Individual protests of real property valuations may be made to the county board of equalization. The county board of equalization may adjust the protested value of individual properties. Decisions of the county board of equalization may be appealed to the Commission.

Personal property is self-reported by the taxpayer on or before May 1. If the county assessor makes changes to the reported valuation, a notice must be sent to the taxpayer. The action may be appealed to the county board of equalization.

On or before August 10, the Commission must equalize the real property of centrally assessed railroad and public service companies with the statewide level of assessment. The Property Tax Administrator certifies centrally assessed values to the counties.

On or before August 20, the county assessor compiles and certifies the total taxable value (real, personal, and centrally assessed) to each local government taxing subdivision for rate setting purposes.

Each year, on or before October 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.
 - Effective 2022, all agricultural and horticultural land, including agricultural and horticultural land that receives special valuation, is to be assessed at 50% of actual value for the purposes of taxes levied by school districts to pay the principal and interest on bonds approved after January 1, 2022
6. Example. In years 1967 to 1980, tax rates were expressed as mills per \$1,000 of value.

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

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

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

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

Tax Rate of 1.9574	
or 1.9574/100	<u>x .019574</u>
Calculated Taxes	\$1,957.40

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

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

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

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

¹ 1967 to 1980 - Nebraska used mill levies. The mill levies have been adjusted to compare with average state-wide tax rates.

² 1981 - Assessment level changed from 35% of actual value to 100% of actual value (LB 187 passed 1979).

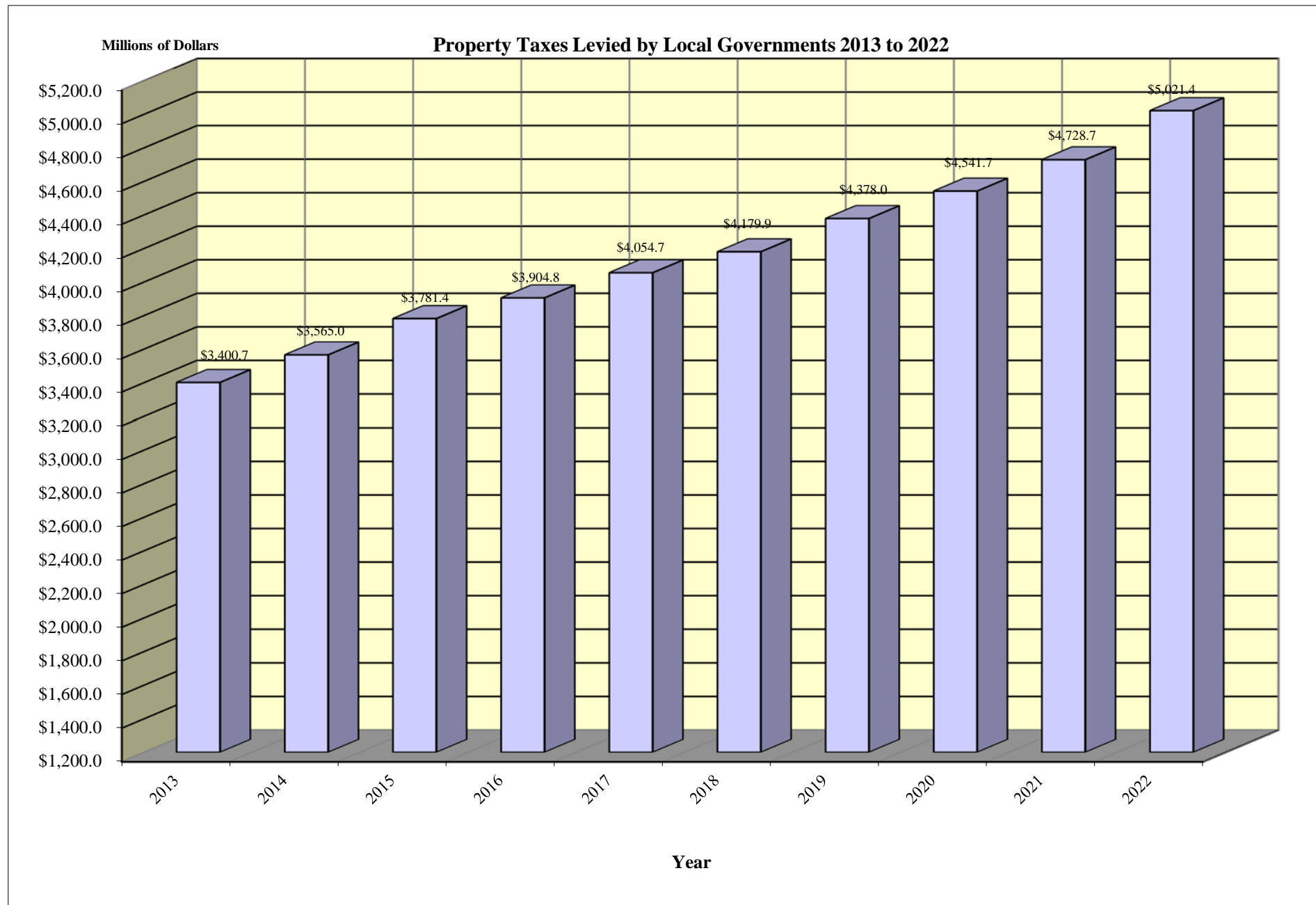
³ 1992 - Agricultural & horticultural land assessed at 80% of actual value; 2007 - Agricultural & horticultural land assessed at 75% of actual value.

⁴ 1997 - Value excludes motor vehicles (LB 271 passed 1997).

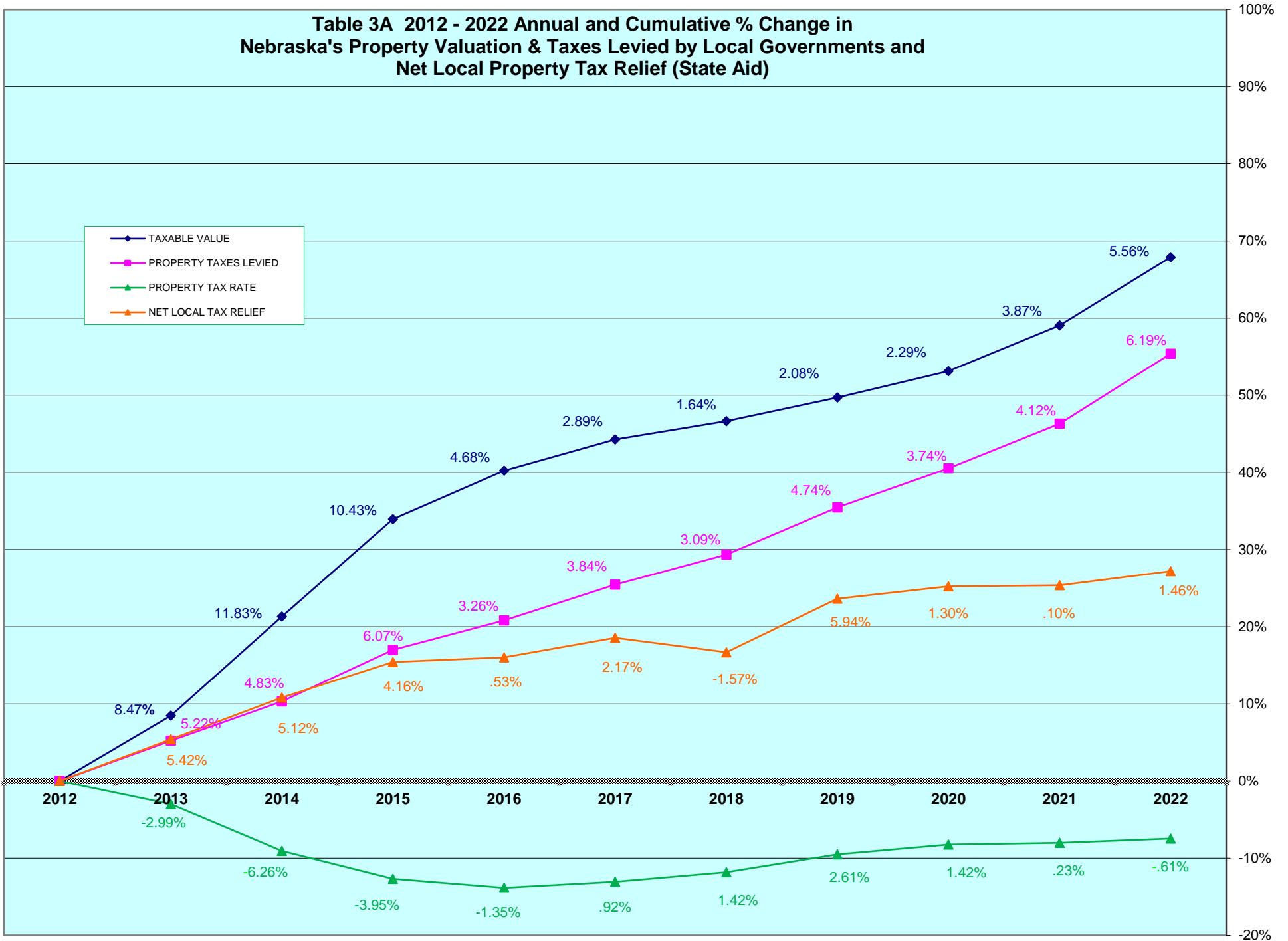
Table 2 Property Taxes Levied by Local Governments, 2013 to 2022

Government Subdivision	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Counties	564.5	577.7	600.8	620.3	644.2	668.5	719.9	748.7	770.7	810.7
Cities & Villages	344.1	352.0	369.2	380.6	398.7	422.7	451.6	482.0	504.5	537.8
Townships	16.1	16.4	16.7	17.0	17.6	17.6	19.2	19.7	20.1	20.5
Rural Fire Districts	43.0	47.9	50.3	52.2	53.5	51.9	53.0	55.1	57.6	61.5
Natural Resource Districts	65.6	69.2	76.6	78.3	78.5	75.7	79.0	78.4	80.1	84.5
Miscellaneous Districts	144.9	146.2	149.3	156.4	164.7	169.3	174.1	175.8	187.3	214.3
Educational Service Units	27.9	30.8	33.8	35.2	36.0	36.7	37.9	38.9	40.6	42.8
Community Colleges	169.7	185.2	204.5	211.3	224.8	230.9	236.4	241.5	250.5	263.9
School Districts	2,024.9	2,139.6	2,280.2	2,353.5	2,436.7	2,506.6	2,606.9	2,701.6	2,817.3	2,985.4
Total Taxes	\$ 3,400.7	\$ 3,565.0	\$ 3,781.4	\$ 3,904.8	\$ 4,054.7	\$ 4,179.9	\$ 4,378.0	\$ 4,541.7	\$ 4,728.7	\$ 5,021.4

¹ Amounts in millions of dollars.



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



**Table 3B Data for Graph; Annual & Cumulative % Change 2012-2022
Nebraska's Property Valuation & Taxes Levied by Local Governments**

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

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

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

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

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

	FY2012-13 Actual	FY2013-14 Actual	FY2014-15 Actual	FY2015-16 Actual	FY2016-17 Actual	FY2017-18 Actual	FY2018-19 Actual	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Appropriation
Aid to Municipalities	0	0	0	0	0	0	0	0	0	0	0
Local Transit Assistance											
Total Municipalities	0	0	0	0	0	0	0	0	0	0	0
Aid to Counties	0	0	0								
County Tax Relief Program	0	0	0								
Jail Reimbursement Assistance	0	0	0								
Local Prosecution Aid											
County Juvenile Services Aid	1,434,096	2,269,438	4,341,880	5,829,848	5,834,471	5,459,485	5,388,201	5,643,380	5,495,499	5,130,105	5,798,000
County Justice Reinvestment Grants							443,701	0	413,724	184,894	492,919
Juvenile Planning Grants											
Indigent Defense											
Total Counties	1,434,096	2,269,438	4,341,880	5,829,848	5,834,471	5,459,485	5,831,902	5,643,380	5,909,223	5,314,999	6,290,919
Teacher Salary Aid											
State Aid to Schools (TEEOSA)	852,080,043	906,581,331	931,790,088	973,036,625	979,304,508	998,741,754	974,507,975	1,049,869,070	1,067,683,641	1,066,274,809	1,071,386,233
Option Enrollment Transportation											
Special Education	191,361,521	201,799,659	212,062,832	219,112,160	222,063,117	224,445,005	226,526,585	229,229,021	230,486,281	230,324,358	235,724,474
School Lunch	392,032	392,032	392,031	392,031	376,351	392,032	376,351	392,032	392,032	392,032	392,032
School Breakfast Reimbursement	386,501	517,470	505,323	540,557	538,600	609,524	617,898	617,898	617,898	617,898	617,898
Summer Food Service		140,000	102,896	43,854	32,681	32,681	126,400	90,000	90,000	90,000	90,000
Master Teacher Program Aid	0	0	0	344,975	0	0	0	0	0	0	0
Early Childhood Programs	3,423,668	4,118,572	8,823,588	5,578,831	8,419,357	7,205,890	8,436,823	8,788,357	8,788,357	8,788,357	11,288,357
Vocational & Adult Education	166,919	127,600	213,829	214,664	197,129	193,543	206,077	214,664	214,664	214,664	214,664
Tuition Reimbursmnt (Ed)											
Geography Education											
Multicultural Education											
Teacher Certification											
School Reorganization Studies											
ESU Nurses											
Nurturing Health Behaviors						400,000	384,000	400,000	400,000	400,000	400,000
Learning Community Aid	882,275	725,000	725,000	500,000	500,000	500,000	470,000	470,000	470,000	470,000	470,000
ESU Core Services/Technology	14,051,761	13,761,396	14,051,761	13,761,396	13,221,949	13,357,604	13,085,000	13,352,558	13,613,976	13,613,976	13,613,976
School Revenue Loss Mitigation											
Gifted Education/High Ability Learners	2,175,673	2,230,065	2,285,816	2,342,961	2,342,962	2,342,962	2,202,384	2,342,962	2,342,962	2,342,962	2,342,962
Hardship Fund											
Wards of the Court	13,823,142	14,295,518	12,484,031	16,234,453	12,935,385	19,320,912	15,991,381	16,674,915	12,102,134	11,505,809	14,000,000
Teacher World Aid											
Economic Education Aid											
School Employees Retirement	27,348,851	21,886,230	41,898,477	42,944,099	44,577,501	45,928,328	47,693,123	49,212,208	50,378,268	51,544,204	53,841,644
Total Education	1,106,092,386	1,166,574,873	1,225,335,672	1,275,046,605	1,284,509,540	1,313,470,235	1,290,623,997	1,371,653,685	1,387,580,213	1,386,579,069	1,404,382,240
Community Colleges	87,870,147	91,384,953	95,040,351	98,891,562	96,795,176	98,317,683	98,575,874	100,547,391	103,558,339	104,629,506	106,742,096
Dual Enrollment State Support										2,015,583	3,062,234
LB 881 Comm. College Aid											
Total Community Colleges	87,870,147	91,384,953	95,040,351	98,891,562	96,795,176	98,317,683	98,575,874	100,547,391	103,558,339	106,645,089	109,804,330
Natural Resources Districts	0	0	0	0	0	0	0	0	0	0	0
Homestead Exemption	67,229,038	64,730,230	67,257,394	71,448,249	74,818,923	81,288,400	85,411,284	88,700,316	102,937,152	112,052,688	121,300,000
LB 881/367 Property Tax Credit	113,888,038	114,429,015	139,463,600	202,338,646	202,153,728	222,364,662	222,415,960	273,856,155	272,955,049	298,703,645	313,000,000
Personal Property Tax Credit					13,319,778	14,132,163	13,970,542	14,037,182	0	0	0
Statewide Total	1,376,513,705	1,439,388,510	1,531,438,897	1,653,554,910	1,677,431,616	1,735,032,628	1,716,829,559	1,854,438,109	1,872,939,976	1,909,295,490	1,954,777,489
<i>Net Local Relief excluding Homestead & PTX Credit</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>\$1,417,247,403</i>	<i>\$1,395,031,773</i>	<i>\$1,477,844,456</i>	<i>\$1,497,047,775</i>	<i>\$1,498,539,157</i>	<i>\$1,520,477,489</i>

Source: NE DAS, Budget Division

Table 3D 2012 to 2022 Relationships between Property Taxes and Local Tax Relief (State Aid)

Relationship between Taxes Levied, plus Motor Vehicle Tax ⁽¹⁾ and Net Local Tax Relief ^{(2) & (4)}													
Year	Taxes Levied w/o Motor Veh. ⁽¹⁾	MV Tax & fee ⁽¹⁾	Total Taxes Levied PLUS MV	Annual % chg	Cumltv. % chg	Net Local Tax Relief ⁽²⁾	Annual % chg	Cumltv. % chg	Taxes Levied + MV Plus NET Local Relief	Annual % chg	Cumltv. % chg	Split between	
												PropTax + MV	NET Local Relief
2012	3,231,879,749	230,140,919	3,462,020,668			1,195,396,629			4,657,417,297			74%	26%
2013	3,400,720,239	240,581,107	3,641,301,346	5.18%	5.18%	1,260,229,265	5.42%	5.42%	4,901,530,611	5.24%	5.24%	74%	26%
2014	3,565,078,704	251,776,420	3,816,855,124	4.82%	10.25%	1,324,717,903	5.12%	10.82%	5,141,573,027	4.90%	10.40%	74%	26%
2015	3,781,433,467	265,046,106	4,046,479,573	6.02%	16.88%	1,379,768,015	4.16%	15.42%	5,426,247,588	5.54%	16.51%	75%	25%
2016	3,904,884,977	277,084,448	4,181,969,425	3.35%	20.80%	1,387,139,187	0.53%	16.04%	5,569,108,612	2.63%	19.58%	75%	25%
2017	4,054,737,530	291,839,945	4,346,577,475	3.94%	25.55%	1,417,247,403	2.17%	18.56%	5,763,824,878	3.50%	23.76%	75%	25%
2018	4,179,992,372	302,348,840	4,482,341,212	3.12%	29.47%	1,395,031,773	-1.57%	16.70%	5,877,372,985	1.97%	26.19%	76%	24%
2019	4,378,148,328	316,389,922	4,694,538,250	4.73%	35.60%	1,477,407,286	5.90%	23.59%	6,171,945,536	5.01%	32.52%	76%	24%
2020	4,541,712,238	321,093,434	4,862,805,672	3.58%	40.46%	1,497,641,264	1.37%	25.28%	6,360,446,936	3.05%	36.57%	76%	24%
2021	4,728,843,465	324,099,210	5,052,942,675	3.91%	45.95%	1,498,539,157	0.06%	25.36%	6,551,481,831	3.00%	40.67%	77%	23%
2022	5,021,777,070	325,385,913	5,347,162,983	5.82%	54.45%	1,520,477,489	1.46%	27.19%	6,867,640,472	4.83%	47.46%	78%	22%

Tax Relief Hmstd & Tax Credit ⁽²⁾	Relationship between Property Taxes, excluding MV ⁽¹⁾ and Net Local Tax Relief ^{(2) & (4)}												
	Year	Taxes Levied w/o Motor Veh. ⁽¹⁾	Annual % chg	Cumltv. % chg	NET Local Tax Relief ⁽²⁾	Annual % chg	Cumltv. % chg	Prop Taxes w/o MV Plus Net Local Relief	Annual % chg	Cumltv. % chg	Split between		
											PropTax w/o MV	Net Local Relief	
181,117,076	2012	3,231,879,749			1,195,396,629			4,427,276,378			73%	27%	
179,159,245	2013	3,400,720,239	5.22%	5.22%	1,260,229,265	5.42%	5.42%	4,660,949,504	5.28%	5.28%	73%	27%	
206,720,994	2014	3,565,078,704	4.83%	10.31%	1,324,717,903	5.12%	10.82%	4,889,796,607	4.91%	10.45%	73%	27%	
273,786,895	2015	3,781,433,467	6.07%	17.00%	1,379,768,015	4.16%	15.42%	5,161,201,482	5.55%	16.58%	73%	27%	
290,292,429	2016	3,904,884,977	3.26%	20.82%	1,387,139,187	0.53%	16.04%	5,292,024,164	2.53%	19.53%	74%	26%	
317,785,225	2017	4,054,737,530	3.84%	25.46%	1,417,247,403	2.17%	18.56%	5,471,984,933	3.40%	23.60%	74%	26%	
322,027,214	2018	4,179,992,372	3.09%	29.34%	1,395,031,773	-1.57%	16.70%	5,575,024,145	1.88%	25.92%	75%	25%	
376,593,653	2019	4,378,148,328	4.74%	35.47%	1,477,407,286	5.90%	23.59%	5,855,555,614	5.03%	32.26%	75%	25%	
376,100,000	2020	4,541,712,238	3.74%	40.53%	1,497,047,775	1.33%	25.23%	6,038,760,013	3.13%	36.40%	75%	25%	
375,892,201	2021	4,728,843,465	4.12%	46.32%	1,498,539,157	0.10%	25.36%	6,227,382,622	3.12%	40.66%	76%	24%	
410,756,333	2022	5,021,777,070	6.19%	55.38%	1,520,477,489	1.46%	27.19%	6,542,254,559	5.06%	47.77%	77%	23%	

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

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

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

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

Table 4A 2012 to 2022 Cumulative % Change in Value, by County

Co#	County Name	2012 Total Property Value	2013 Total Property Value	2014 Total Property Value	2015 Total Property Value	2016 Total Property Value	2017 Total Property Value	2018 Total Property Value	2019 Total Property Value	2020 Total Property Value	2021 Total Property Value	2022 Total Property Value	Cumulative % Chg Value 2012 to 2022	Annual %chg '12-'22
1	ADAMS	2,545,093,000	2,802,359,375	3,232,434,114	3,686,540,481	3,739,889,712	3,772,105,664	3,800,144,988	\$3,841,058,043	\$3,856,273,818	\$3,897,656,499	\$4,227,782,280	66.12%	5.21%
2	ANTELOPE	1,426,031,079	1,672,417,978	2,304,203,043	2,606,355,448	2,623,115,820	2,545,973,249	2,460,045,595	2,482,776,196	2,425,893,938	2,460,901,512	2,588,086,578	81.49%	6.14%
3	ARTHUR	132,800,821	141,393,819	155,319,387	187,005,151	217,109,881	228,974,107	229,716,948	230,017,446	229,740,977	240,755,116	263,992,642	98.79%	7.11%
4	BANNER	205,404,849	219,941,075	235,062,415	260,621,556	278,971,953	276,403,954	280,925,547	278,980,717	277,944,826	272,715,763	280,887,755	36.75%	3.18%
5	BLAINE	170,242,645	177,271,653	210,686,017	249,224,313	321,306,771	329,890,931	330,986,371	330,159,682	333,148,462	344,867,171	354,518,194	108.24%	7.61%
6	BOONE	1,231,042,204	1,535,273,668	1,906,586,077	2,195,263,463	2,408,202,906	2,392,950,213	2,394,881,444	2,407,703,728	2,307,747,541	2,295,624,579	2,367,972,177	92.36%	6.76%
7	BOX BUTTE	1,038,666,146	1,082,260,415	1,214,949,316	1,323,002,925	1,412,896,804	1,416,243,872	1,480,182,704	1,474,359,730	1,456,358,003	1,517,735,099	1,576,055,593	51.74%	4.26%
8	BOYD	291,592,277	337,234,065	407,718,520	498,259,695	579,855,066	588,178,230	589,687,857	589,850,497	584,497,744	587,083,493	601,978,692	106.45%	7.52%
9	BROWN	461,894,714	506,103,474	559,742,945	668,323,313	824,705,848	829,021,041	831,945,708	853,909,866	831,214,414	894,125,478	994,673,446	115.35%	7.97%
10	BUFFALO	3,586,494,165	4,006,130,004	4,590,096,891	5,347,978,788	5,859,076,639	6,134,517,295	6,341,616,405	6,403,667,284	6,400,355,352	6,325,256,544	6,675,988,350	86.14%	6.41%
11	BURT	1,135,125,308	1,358,018,089	1,529,777,831	1,851,958,370	1,979,743,051	1,998,753,098	1,945,568,139	1,827,183,885	1,784,390,229	1,789,104,248	1,878,649,374	65.50%	5.17%
12	BUTLER	1,543,216,244	1,823,384,298	2,000,317,950	2,228,171,988	2,437,062,572	2,445,117,390	2,447,991,042	2,394,265,368	2,391,475,579	2,430,262,852	2,484,948,034	61.02%	4.88%
13	CASS	2,643,574,915	2,898,547,631	3,111,494,293	3,393,249,805	3,460,580,111	3,472,387,427	3,580,173,504	3,656,022,267	3,801,412,013	4,034,365,898	4,409,798,525	66.81%	5.25%
14	CEDAR	1,646,930,940	1,999,072,474	2,399,541,791	2,664,599,671	2,691,128,924	2,618,285,730	2,618,659,806	2,518,174,567	2,500,511,534	2,524,296,557	2,630,791,693	59.74%	4.80%
15	CHASE	735,155,505	898,481,864	1,266,906,047	1,515,394,420	1,561,730,053	1,567,549,851	1,474,216,295	1,384,220,204	1,368,051,798	1,391,112,815	1,455,499,568	97.99%	7.07%
16	CHERRY	1,216,351,108	1,310,030,360	1,390,687,991	1,633,705,844	1,934,898,535	2,107,616,494	2,131,589,097	2,156,903,444	2,121,822,335	2,136,823,861	2,219,986,414	82.51%	6.20%
17	CHEYENNE	1,075,614,517	1,147,495,190	1,308,530,742	1,481,373,871	1,555,635,012	1,581,404,232	1,475,136,709	1,386,093,140	1,367,994,255	1,398,536,412	1,452,186,414	35.01%	3.05%
18	CLAY	1,312,042,656	1,495,130,596	2,029,626,914	2,242,404,390	2,291,415,774	2,270,543,111	2,153,101,369	2,097,761,917	2,069,839,654	2,079,507,480	2,170,390,088	65.42%	5.16%
19	COLFAX	1,222,990,949	1,293,967,176	1,624,380,664	1,793,898,636	1,845,071,591	1,869,168,789	1,891,249,308	1,905,114,325	1,922,217,879	1,935,756,993	2,026,934,144	65.74%	5.18%
20	CUMING	1,521,515,886	1,735,366,902	2,076,377,864	2,359,856,423	2,606,994,423	2,634,851,847	2,681,438,182	2,631,753,973	2,715,705,727	2,730,816,899	2,831,595,255	86.10%	6.41%
21	CUSTER	1,908,401,331	2,138,251,688	2,629,528,080	3,261,900,996	3,557,298,273	3,745,052,693	3,751,540,631	3,624,674,309	3,478,266,385	3,450,938,930	3,483,938,639	82.56%	6.20%
22	DAKOTA	1,330,063,891	1,474,179,236	1,615,465,526	1,689,996,628	1,704,342,234	1,745,372,425	1,803,183,712	1,811,611,653	1,881,213,724	1,982,804,025	2,222,980,115	67.13%	5.27%
23	DAWES	695,453,506	711,345,212	767,411,218	826,497,859	881,532,578	909,678,978	918,696,140	943,127,749	963,054,205	979,344,579	1,038,844,388	49.38%	4.09%
24	DAWSON	2,064,615,392	2,368,985,612	2,798,926,566	3,131,169,557	3,320,997,753	3,403,279,808	3,368,269,261	3,466,722,104	3,367,679,894	3,378,328,434	3,502,352,623	69.64%	5.43%
25	DEUEL	258,345,833	287,429,060	333,195,008	407,801,751	436,344,061	452,901,119	429,858,305	407,397,970	407,517,347	400,662,266	426,862,014	65.23%	5.15%
26	DIXON	871,066,409	998,646,312	1,260,486,080	1,509,283,645	1,526,342,589	1,483,009,771	1,402,163,016	1,422,898,101	1,391,435,820	1,417,190,402	1,476,706,058	69.53%	5.42%
27	DODGE	3,036,505,747	3,279,701,866	3,537,153,066	3,764,401,394	3,939,459,295	4,039,832,437	4,199,554,431	4,344,505,559	4,766,118,749	4,755,853,398	5,054,376,372	66.45%	5.23%
28	DOUGLAS	36,730,192,130	36,938,384,475	37,624,892,430	39,124,877,435	40,399,217,100	42,202,331,785	44,214,617,045	47,364,911,985	50,943,488,085	53,646,701,190	57,816,795,525	57.41%	4.64%
29	DUNDY	476,756,604	567,333,037	738,564,216	868,397,155	895,667,085	917,257,900	911,636,544	889,242,386	874,025,701	886,182,155	916,462,776	92.23%	6.75%
30	FILLMORE	1,396,407,774	1,783,933,855	2,127,063,146	2,284,454,883	2,546,201,370	2,541,155,993	2,552,343,722	2,467,910,970	2,403,673,572	2,377,054,926	2,423,957,887	73.59%	5.67%
31	FRANKLIN	597,485,291	683,631,184	927,228,276	1,093,662,843	1,069,865,474	1,015,919,524	980,177,088	985,220,453	972,874,680	975,438,513	985,061,448	64.87%	5.13%
32	FRONTIER	525,317,472	616,887,309	773,217,392	946,722,855	967,562,901	971,326,317	902,630,873	877,760,321	850,960,452	862,133,146	886,946,410	68.84%	5.38%
33	FURNAS	578,646,658	719,348,997	883,179,754	1,050,035,363	1,093,442,549	1,056,915,642	994,600,580	961,400,893	946,318,616	960,202,925	998,961,482	72.64%	5.61%
34	GAGE	2,086,253,181	2,322,706,977	2,610,689,426	3,024,337,835	3,228,271,337	3,229,535,029	3,236,238,860	3,172,944,185	3,131,851,169	3,234,510,911	3,445,377,858	65.15%	5.14%
35	GARDEN	456,016,156	478,730,004	556,693,417	629,007,403	708,191,159	748,628,133	747,282,180	754,040,934	762,996,720	773,144,744	804,143,030	76.34%	5.84%
36	GARFIELD	246,103,961	255,726,078	302,327,242	400,579,839	456,343,664	465,094,296	451,134,188	443,167,534	440,153,731	443,887,754	468,763,858	90.47%	6.66%
37	GOSPER	483,231,345	578,003,875	748,959,832	868,585,567	905,170,346	892,840,801	866,419,263	867,958,832	852,399,274	884,304,830	908,508,075	88.01%	6.52%
38	GRANT	182,206,756	191,214,505	203,619,268	235,661,380	264,755,815	284,400,299	291,194,369	294,999,349	299,648,082	321,647,940	329,998,967	81.11%	6.12%
39	GREELEY	486,783,703	566,617,672	744,552,630	874,281,456	963,104,162	951,733,469	951,702,317	957,912,731	939,332,622	947,621,355	986,946,910	102.75%	7.32%
40	HALL	4,012,866,111	4,260,684,170	4,758,253,495	5,169,224,034	5,479,857,745	5,519,448,528	5,548,623,903	5,565,132,505	5,666,604,866	5,925,061,465	6,191,544,621	54.29%	4.43%
41	HAMILTON	1,742,992,201	2,213,552,534	2,816,713,708	3,111,351,654	3,204,401,315	3,036,370,845	2,958,684,351	2,880,390,663	2,899,671,599	2,931,343,374	3,050,699,069	75.03%	5.76%
42	HARLAN	549,801,929	664,975,607	874,042,624	988,741,701	1,029,860,358	1,023,267,326	991,377,038	991,125,552	967,345,712	987,781,379	1,032,853,507	87.86%	6.51%
43	HAYES	301,938,594	369,161,411	459,563,450	538,999,882	569,291,305	555,423,501	517,221,052	486,519,507	467,491,587	490,353,047	517,577,753	71.42%	5.54%
44	HITCHCOCK	566,430,611	587,654,209	759,514,736	806,292,266	773,529,503	777,450,645	735,686,630	725,077,381	702,491,059	701,096,012	757,275,137	33.69%	2.95%
45	HOLT	1,902,087,973	2,066,666,377	2,484,669,216	3,116,425,518	3,274,285,189	3,467,721,156	3,470,805,627	3,373,353,931	3,122,055,316	2,879,219,725	2,910,969,819	53.04%	4.35%
46	HOOKER	179,472,664	193,533,996	202,505,282	235,543,782	269,531,384	304,696,612	311,372,219	317,101,040	323,963,786	335,896,635	350,634,420	95.37%	6.93%
47	HOWARD	783,483,419	871,603,691	1,085,693,021	1,286,494,884	1,326,285,301	1,357,506,257	1,358,965,195	1,368,100,121	1,378,796,714	1,400,522,653	1,456,868,875	85.95%	6.40%

Table 4A 2012 to 2022 Cumulative % Change in Value, by County

Co#	County Name	2012 Total Property Value	2013 Total Property Value	2014 Total Property Value	2015 Total Property Value	2016 Total Property Value	2017 Total Property Value	2018 Total Property Value	2019 Total Property Value	2020 Total Property Value	2021 Total Property Value	2022 Total Property Value	Cumulative % Chg Value 2012 to 2022	Annual %chg '12-'22
48	JEFFERSON	1,258,982,779	1,471,918,497	1,673,596,597	1,825,009,065	1,940,044,660	1,947,430,059	1,938,772,190	1,887,789,851	1,814,523,119	1,840,981,881	1,877,722,050	49.15%	4.08%
49	JOHNSON	554,156,275	623,313,249	729,893,127	842,833,646	890,563,105	912,524,856	922,778,281	925,944,903	963,994,045	971,023,732	986,161,225	77.96%	5.93%
50	KEARNEY	1,162,121,378	1,299,721,464	1,673,231,675	2,097,054,172	2,141,018,627	2,133,774,718	2,041,705,111	1,990,509,332	1,820,602,907	1,853,668,831	1,917,078,015	64.96%	5.13%
51	KEITH	1,071,771,449	1,198,769,007	1,367,166,361	1,552,161,608	1,688,610,789	1,719,655,590	1,717,921,157	1,792,305,402	1,892,581,711	1,919,574,989	2,084,466,328	94.49%	6.88%
52	KEYA PAHA	279,565,266	319,733,121	361,653,332	418,890,078	461,454,748	477,394,541	480,052,028	482,439,217	479,014,845	477,973,722	486,965,612	74.19%	5.71%
53	KIMBALL	598,788,148	629,464,947	669,786,107	715,037,985	687,253,598	699,175,051	702,048,145	710,502,912	700,668,868	706,610,544	724,574,423	21.01%	1.93%
54	KNOX	1,159,310,434	1,464,520,740	1,630,678,436	1,883,575,998	2,094,000,198	2,133,534,626	2,128,636,825	2,203,264,800	2,249,934,216	2,240,360,609	2,294,475,228	97.92%	7.07%
55	LANCASTER	20,128,746,326	20,853,387,003	21,336,257,938	22,740,340,848	23,418,257,589	25,435,412,800	26,683,924,667	28,510,075,585	29,360,798,500	32,609,379,673	33,872,765,406	68.28%	5.34%
56	LINCOLN	3,368,708,969	3,624,226,001	3,950,697,758	4,439,639,042	4,740,313,768	4,931,435,838	4,969,907,899	4,980,530,060	5,030,463,126	5,153,887,956	5,315,423,416	57.79%	4.67%
57	LOGAN	175,023,203	194,580,446	242,876,794	290,330,034	330,528,824	331,032,843	331,653,955	331,113,034	325,374,262	348,613,143	369,012,857	110.84%	7.74%
58	LOUP	151,820,245	168,480,750	202,823,320	288,448,755	338,498,045	359,207,435	338,320,080	312,226,090	314,915,120	317,553,115	327,952,070	116.01%	8.01%
59	MADISON	2,752,240,704	2,992,461,600	3,449,953,940	3,737,082,730	3,829,849,842	3,937,664,227	4,069,667,533	4,063,996,105	4,252,847,737	4,393,398,645	4,634,596,685	68.39%	5.35%
60	MCPHERSON	154,302,348	165,500,479	187,933,402	229,510,591	254,337,869	297,985,735	296,792,810	296,847,637	296,202,957	318,785,335	340,011,148	120.35%	8.22%
61	MERRICK	1,057,853,247	1,238,282,104	1,462,774,878	1,656,236,651	1,818,698,667	1,845,773,161	1,842,270,556	1,792,688,410	1,748,805,849	1,784,710,323	1,876,702,877	77.41%	5.90%
62	MORRILL	752,682,723	847,564,600	956,462,479	1,026,534,252	1,068,389,568	1,090,223,281	1,110,394,674	1,113,962,397	1,102,248,208	1,111,929,489	1,150,923,814	52.91%	4.34%
63	NANCE	623,006,152	739,857,989	931,610,861	1,097,735,560	1,157,709,904	1,169,794,653	1,175,509,671	1,087,272,720	1,065,933,380	1,077,066,953	1,065,611,041	71.04%	5.51%
64	NEMAHA	753,949,003	861,175,651	994,431,255	1,118,684,548	1,149,127,534	1,138,420,626	1,149,703,672	1,144,365,735	1,126,977,818	1,185,659,756	1,208,226,989	60.25%	4.83%
65	NUCKOLLS	773,063,338	850,167,469	1,142,977,621	1,411,125,627	1,442,318,369	1,340,251,233	1,259,345,553	1,186,984,580	1,112,172,827	1,136,987,164	1,153,647,355	49.23%	4.08%
66	OTOE	1,681,190,042	1,865,750,009	2,048,325,716	2,281,675,350	2,328,474,821	2,371,855,502	2,388,176,957	2,361,634,319	2,389,635,271	2,475,364,808	2,536,808,182	50.89%	4.20%
67	PAWNEE	450,198,949	554,005,700	616,699,019	708,488,123	730,100,118	773,943,696	737,142,882	748,549,560	767,180,377	785,810,273	814,845,254	81.00%	6.11%
68	PERKINS	766,407,565	901,687,428	1,155,670,382	1,338,599,260	1,361,574,432	1,363,559,823	1,278,909,007	1,196,451,708	1,172,793,492	1,160,625,959	1,188,438,500	55.07%	4.48%
69	HELPS	1,363,434,897	1,655,851,234	2,039,468,965	2,356,434,983	2,389,001,821	2,302,620,858	2,263,013,840	2,286,165,402	2,288,627,460	2,272,528,150	2,331,076,834	70.97%	5.51%
70	PIERCE	1,117,046,175	1,355,171,588	1,754,965,763	1,979,854,221	2,058,655,649	1,995,239,082	2,012,090,062	1,932,433,153	1,911,141,351	1,960,977,831	2,019,143,709	80.76%	6.10%
71	PLATTE	3,656,164,116	4,014,768,180	4,640,368,139	5,046,232,001	5,309,013,126	5,388,623,994	5,450,753,439	5,480,852,332	5,680,561,884	5,932,549,808	6,110,057,264	67.12%	5.27%
72	POLK	1,053,609,579	1,277,983,664	1,536,370,884	1,842,088,567	1,936,280,009	1,950,149,204	1,871,201,301	1,778,849,760	1,784,183,441	1,795,436,863	1,849,812,438	75.57%	5.79%
73	RED WILLOW	838,962,500	931,419,587	1,128,552,219	1,241,786,501	1,259,640,865	1,296,766,748	1,265,251,165	1,267,426,194	1,263,445,048	1,289,463,688	1,371,667,683	63.50%	5.04%
74	RICHARDSON	999,554,205	1,105,188,284	1,281,925,444	1,432,222,644	1,477,745,200	1,479,425,916	1,431,518,831	1,391,752,025	1,373,795,438	1,415,348,326	1,458,130,429	45.88%	3.85%
75	ROCK	350,829,384	389,370,824	444,434,196	579,927,519	664,477,562	679,212,399	680,675,947	680,993,690	658,972,069	661,423,288	663,200,051	89.04%	6.57%
76	SALINE	1,526,309,517	1,679,019,577	2,039,507,951	2,279,288,074	2,290,192,884	2,373,715,299	2,347,664,819	2,324,421,117	2,358,058,400	2,420,327,166	2,488,800,127	63.06%	5.01%
77	SARPY	11,450,613,379	11,599,848,943	11,996,965,824	12,785,172,881	13,564,295,114	14,494,248,828	15,512,829,012	16,801,660,031	18,003,273,136	19,513,624,113	21,682,111,476	89.35%	6.59%
78	SAUNDERS	2,504,619,107	2,953,352,255	3,239,985,762	3,520,988,063	3,655,133,768	3,798,040,771	3,895,183,948	4,021,507,707	4,122,910,611	4,280,752,265	4,660,541,185	86.08%	6.41%
79	SCOTTS BLUFF	2,330,769,367	2,427,211,176	2,575,824,852	2,715,415,585	2,779,890,512	2,928,764,168	2,989,301,315	3,032,190,113	3,058,412,928	3,144,391,357	3,258,371,156	39.80%	3.41%
80	SEWARD	2,001,310,632	2,292,135,836	2,727,771,040	2,875,576,835	3,062,357,183	3,112,967,025	3,171,876,416	3,157,480,141	3,152,552,994	3,219,646,281	3,369,187,368	68.35%	5.35%
81	SHERIDAN	670,633,924	702,172,486	816,583,972	926,509,523	1,024,471,999	1,067,692,288	1,110,030,468	1,115,701,028	1,088,836,864	1,136,228,299	1,165,228,561	73.75%	5.68%
82	SHERMAN	483,333,826	570,926,403	739,521,889	914,391,150	964,634,045	1,003,932,031	988,588,582	960,978,371	924,012,682	937,358,929	982,232,306	103.22%	7.35%
83	SIOUX	389,098,669	420,993,187	493,900,184	544,475,807	634,043,022	670,704,983	655,577,236	654,929,421	660,464,765	662,271,912	666,140,887	71.20%	5.52%
84	STANTON	932,510,242	1,042,277,393	1,320,406,037	1,584,187,632	1,576,552,594	1,603,105,542	1,616,572,848	1,534,034,598	1,575,634,677	1,596,750,732	1,632,121,100	75.02%	5.76%
85	THAYER	1,093,213,628	1,272,060,383	1,687,298,553	1,891,616,619	2,066,527,723	2,039,877,010	1,979,325,378	1,910,530,523	1,863,012,669	1,882,486,091	1,916,233,586	75.28%	5.77%
86	THOMAS	184,980,790	190,286,914	204,222,715	235,381,504	270,385,398	288,252,432	293,712,271	300,730,436	309,486,955	336,100,462	358,135,298	93.61%	6.83%
87	THURSTON	587,598,652	704,383,950	906,562,317	1,073,760,269	1,050,010,013	1,060,034,614	1,030,771,058	1,035,311,180	995,345,073	1,002,763,252	1,030,550,086	75.38%	5.78%
88	VALLEY	564,895,306	664,769,871	869,666,930	982,566,915	1,041,658,275	1,080,494,987	1,085,005,582	959,085,545	904,966,200	898,169,421	991,050,558	75.44%	5.78%
89	WASHINGTON	2,347,109,687	2,659,277,802	2,676,771,120	2,823,021,661	3,005,813,287	3,013,533,587	3,028,600,398	3,180,542,258	3,436,449,514	3,540,764,107	3,798,116,591	61.82%	4.93%
90	WAYNE	1,183,213,226	1,338,546,569	1,729,346,233	1,880,776,844	1,904,976,012	1,908,671,867	1,891,075,481	1,922,463,003	1,941,946,630	1,975,621,783	2,156,844,846	82.29%	6.19%
91	WEBSTER	575,597,457	675,368,665	859,477,014	1,096,969,967	1,072,915,341	1,054,288,311	1,060,381,844	999,681,556	962,674,076	1,029,008,419	1,089,037,746	89.20%	6.58%
92	WHEELER	302,115,999	335,416,969	435,560,907	532,960,923	566,243,079	570,019,932	574,179,976	573,833,686	588,185,177	591,212,725	639,247,288	111.59%	7.78%
93	YORK	2,186,605,334	2,602,022,866	3,060,890,670	3,396,407,052	3,407,781,532	3,454,820,150	3,460,831,133	3,381,814,709	3,397,453,264	3,342,149,744	3,494,747,025	59.83%	4.80%
	STATE TOTALS	169,958,724,711	184,353,161,915	206,170,399,495	227,668,925,779	238,324,364,379	245,203,340,134	249,234,881,561	254,420,007,333	260,240,097,486	270,323,853,894	285,347,316,925	67.89%	5.32%

Table 4B 2012 to 2022 Cumulative % Change in Taxes Levied, by County

Co#	County Name	2012 Property Taxes Levied	2013 Property Taxes Levied	2014 Property Taxes Levied	2015 Property Taxes Levied	2016 Property Taxes Levied	2017 Property Taxes Levied	2018 Total Property Taxes Levied	2019 Total Property Taxes Levied	2020 Total Property Taxes Levied	2021 Total Property Taxes Levied	2022 Total Property Taxes Levied	Cumulative % Chg Taxes 2012 to 2022	Annualz. RateChg '12-'22
1	ADAMS	\$ 48,215,510	\$ 48,152,475	\$ 51,209,841	\$ 52,145,039	\$ 56,131,105	\$ 58,202,724	\$ 59,481,317	61,047,576	63,386,524	66,373,097	75,270,636	56.11%	4.55%
2	ANTELOPE	20,912,320	22,433,315	25,248,067	26,173,177	26,619,608	26,159,146	26,051,360	27,337,154	27,977,903	29,017,249	32,227,007	54.11%	4.42%
3	ARTHUR	1,857,023	2,065,837	2,362,536	2,609,733	3,039,489	2,884,096	2,843,523	2,840,561	2,952,042	2,911,382	3,206,714	72.68%	5.61%
4	BANNER	3,339,340	3,583,942	3,767,295	4,054,885	4,272,171	4,149,000	4,194,414	4,165,173	4,210,167	4,115,779	4,191,875	25.53%	2.30%
5	BLAINE	2,213,673	2,348,806	2,673,736	2,761,385	3,057,741	3,123,554	3,044,441	3,148,777	3,321,643	3,315,038	3,360,111	51.79%	4.26%
6	BOONE	17,537,839	18,475,089	19,269,374	19,667,531	20,523,870	20,927,423	21,735,960	22,971,321	23,100,621	22,409,327	23,532,162	34.18%	2.98%
7	BOX BUTTE	18,015,801	18,589,795	20,721,417	21,506,108	22,385,370	22,685,492	23,440,141	24,079,546	24,708,038	25,894,970	26,742,817	48.44%	4.03%
8	BOYD	4,681,772	5,219,818	5,836,983	6,033,953	6,758,161	6,972,599	6,752,820	6,775,376	6,955,657	6,958,797	7,098,814	51.63%	4.25%
9	BROWN	8,349,063	8,541,505	9,272,351	10,222,634	11,121,165	10,344,845	10,493,236	11,521,554	11,556,584	11,839,166	12,180,205	45.89%	3.85%
10	BUFFALO	74,274,932	80,595,330	84,576,648	90,091,443	95,307,018	100,019,855	104,452,684	108,787,266	108,858,341	108,847,368	116,314,984	56.60%	4.59%
11	BURT	20,016,066	22,385,371	24,212,573	26,736,395	27,185,540	26,999,172	26,093,022	25,949,163	26,300,617	26,437,865	29,436,710	47.07%	3.93%
12	BUTLER	24,663,550	26,414,494	26,571,646	28,738,567	29,447,825	30,055,100	30,295,845	30,710,388	31,200,386	31,787,065	32,339,910	31.12%	2.75%
13	CASS	52,347,924	57,084,155	59,840,915	61,622,098	63,363,934	65,339,155	66,878,248	68,176,539	70,206,141	72,238,252	77,825,105	48.67%	4.05%
14	CEDAR	22,613,637	23,891,356	24,804,813	25,341,910	25,593,098	26,348,471	26,453,986	27,564,703	27,869,465	30,038,942	31,795,119	40.60%	3.47%
15	CHASE	11,721,493	12,878,487	14,308,759	15,050,394	15,205,774	15,900,690	15,772,259	16,116,575	16,360,883	16,214,989	16,120,257	37.53%	3.24%
16	CHERRY	18,633,948	19,420,334	20,456,598	21,871,187	22,255,860	22,651,860	22,842,777	23,222,570	23,058,962	22,880,423	23,274,617	24.90%	2.25%
17	CHEYENNE	21,813,194	22,801,932	24,999,468	26,335,556	26,908,702	27,742,717	26,046,500	25,300,975	25,277,279	26,070,808	27,091,069	24.20%	2.19%
18	CLAY	20,128,977	21,182,815	23,415,640	24,572,740	25,228,006	25,963,691	26,962,117	26,870,725	27,377,224	28,267,899	29,013,118	44.14%	3.72%
19	COLFAX	21,494,449	22,207,244	26,053,163	27,321,732	27,135,331	28,231,996	28,210,194	28,544,510	29,333,622	29,519,023	30,483,183	41.82%	3.56%
20	CUMING	24,298,524	26,260,707	27,516,910	29,261,712	30,417,968	30,209,215	30,343,652	30,590,206	31,213,637	31,579,671	32,321,841	33.02%	2.89%
21	CUSTER	30,927,282	33,802,911	37,254,519	41,503,905	42,131,076	42,471,945	43,024,442	43,902,190	43,371,560	43,843,486	45,398,839	46.79%	3.91%
22	DAKOTA	26,711,735	28,627,421	30,119,819	30,396,805	29,896,486	31,277,827	32,983,715	33,248,013	33,988,996	35,252,129	38,529,716	44.24%	3.73%
23	DAWES	11,814,527	11,969,657	12,833,288	13,640,755	14,524,985	14,811,639	15,137,804	15,885,338	16,447,760	16,777,214	17,499,486	48.12%	4.01%
24	DAWSON	38,988,279	42,959,993	47,668,756	51,291,681	53,487,881	54,550,092	53,557,993	55,057,245	54,931,412	55,090,238	59,582,808	52.82%	4.33%
25	DEUEL	4,880,778	5,318,145	5,996,459	6,686,244	6,623,502	6,804,993	6,397,137	6,159,423	6,166,373	6,185,230	6,410,600	31.34%	2.76%
26	DIXON	15,811,001	16,747,309	17,950,987	19,684,246	19,876,674	20,032,795	20,148,222	20,300,220	19,510,592	19,825,435	20,680,848	30.80%	2.72%
27	DODGE	53,831,927	57,561,435	58,996,394	60,377,854	62,382,037	65,071,660	70,637,017	72,762,833	78,256,327	76,632,575	81,095,862	50.65%	4.18%
28	DOUGLAS	823,725,355	842,873,147	855,900,778	898,850,588	929,166,572	973,708,266	1,021,676,993	1,098,889,400	1,176,466,083	1,227,936,122	1,329,015,922	61.34%	4.90%
29	DUNDY	6,688,750	7,044,597	7,675,657	8,372,579	8,717,718	8,867,638	8,749,178	8,857,604	9,109,601	9,308,441	9,555,555	42.86%	3.63%
30	FILLMORE	19,098,463	21,070,753	21,931,996	22,889,742	24,419,796	25,197,562	26,817,457	26,696,421	27,006,111	27,426,749	28,635,338	49.94%	4.13%
31	FRANKLIN	9,744,657	10,640,826	12,044,648	13,228,990	12,698,653	12,439,311	12,589,082	12,853,722	13,513,563	13,795,882	14,420,527	47.98%	4.00%
32	FRONTIER	8,470,328	8,937,941	10,227,207	11,499,837	11,923,372	11,860,963	11,361,442	11,272,693	11,103,766	11,398,634	11,944,016	41.01%	3.50%
33	FURNAS	9,830,589	11,175,418	12,676,704	13,275,565	13,905,131	13,877,758	14,322,779	14,661,911	14,594,687	14,434,672	14,822,014	50.77%	4.19%
34	GAGE	38,038,269	40,744,278	43,101,837	46,985,493	48,508,014	49,740,544	53,943,967	54,000,618	53,140,748	54,659,809	56,711,493	49.09%	4.07%
35	GARDEN	6,545,780	7,196,201	6,910,990	7,045,667	7,354,805	7,308,587	7,644,395	7,763,471	8,203,746	8,536,385	8,742,749	33.56%	2.94%
36	GARFIELD	4,254,044	4,489,321	4,953,640	5,551,023	5,853,275	6,271,719	6,407,739	6,644,942	6,881,102	7,002,517	7,352,695	72.84%	5.62%
37	GOSPER	8,357,192	9,268,231	10,573,787	10,428,831	10,233,734	10,102,035	10,072,040	10,530,360	10,679,840	10,972,861	11,210,315	34.14%	2.98%
38	GRANT	2,213,195	2,240,069	2,291,472	2,511,402	2,657,320	2,630,235	2,631,327	2,876,530	2,911,338	3,107,986	3,052,212	37.91%	3.27%
39	GREELEY	8,005,474	8,905,355	9,877,100	9,427,068	10,307,575	10,855,458	10,960,795	11,521,215	11,632,345	11,896,853	12,381,494	54.66%	4.46%
40	HALL	83,169,566	87,013,033	95,647,622	100,207,394	102,500,058	105,382,384	107,096,034	108,448,798	110,345,537	114,961,524	118,910,244	42.97%	3.64%
41	HAMILTON	26,604,324	30,042,280	31,830,280	32,738,803	34,124,545	33,818,659	33,270,125	35,021,486	36,072,709	37,482,107	38,501,780	44.72%	3.77%
42	HARLAN	8,561,782	10,082,509	12,074,928	12,758,316	12,870,193	13,034,984	13,158,707	13,503,745	13,199,994	13,682,655	14,093,298	64.61%	5.11%
43	HAYES	4,694,035	4,999,900	5,993,530	6,191,867	5,861,565	5,902,384	5,756,572	5,748,058	5,697,322	5,906,130	6,272,855	33.63%	2.94%
44	HITCHCOCK	9,136,466	8,873,914	9,802,896	9,947,049	9,457,704	9,433,079	9,394,203	9,731,505	9,760,644	9,758,947	10,176,707	11.39%	1.08%
45	HOLT	29,009,202	31,130,739	33,108,964	36,340,193	35,825,045	39,412,045	40,860,542	41,295,350	41,130,466	39,990,115	40,911,945	41.03%	3.50%
46	HOOKER	2,443,118	2,556,798	2,710,953	2,813,957	2,966,172	2,937,172	3,043,915	3,172,048	3,125,107	3,142,239	3,262,418	33.54%	2.93%
47	HOWARD	13,329,716	14,407,251	16,628,398	18,432,013	18,103,189	18,084,974	18,155,234	18,491,800	19,453,926	19,930,688	20,623,012	54.71%	4.46%

Table 4B 2012 to 2022 Cumulative % Change in Taxes Levied, by County

Co#	County Name	2012 Property Taxes Levied	2013 Property Taxes Levied	2014 Property Taxes Levied	2015 Property Taxes Levied	2016 Property Taxes Levied	2017 Property Taxes Levied	2018 Property Taxes Levied	2019 Property Taxes Levied	2020 Property Taxes Levied	2021 Property Taxes Levied	2022 Property Taxes Levied	Cumulative % Chg Taxes 2012 to 2022	Annual RateChg 12-'22
48	JEFFERSON	\$ 19,444,554	\$ 21,273,821	\$ 22,715,024	\$ 24,660,132	\$ 26,107,363	\$ 26,951,526	\$ 27,531,282	28,450,101.92	28,390,531.62	28,659,835.28	29,427,166.06	51.34%	4.23%
49	JOHNSON	9,841,287	10,585,469	10,943,268	11,916,409	12,513,125	12,706,293	13,022,061	13,418,748.76	14,190,148.48	14,342,967.88	15,056,908.46	53.00%	4.34%
50	KEARNEY	20,046,705	20,716,726	21,520,244	24,456,234	24,123,903	24,330,934	24,160,656	24,866,924.22	25,239,577.58	25,781,473.72	27,682,625.22	38.09%	3.28%
51	KEITH	18,821,263	21,162,784	22,553,879	23,513,165	24,715,660	24,590,843	24,218,799	25,160,817.00	25,537,605.32	25,875,446.04	27,233,568.98	44.70%	3.76%
52	KEYA PAHA	3,385,400	3,322,657	3,376,688	3,469,751	3,513,259	3,589,098	3,600,250	3,954,549.82	3,753,727.26	3,813,419.80	3,887,641.08	14.84%	1.39%
53	KIMBALL	10,812,896	11,372,492	12,118,352	12,774,167	12,090,182	11,991,394	12,027,004	12,408,378.20	12,205,629.57	12,443,502.02	12,707,521.30	17.52%	1.63%
54	KNOX	18,818,736	20,799,914	21,530,216	22,862,033	24,273,733	24,999,565	25,441,445	27,096,536.78	27,918,152.95	28,093,635.91	29,111,219.79	54.69%	4.46%
55	LANCASTER	398,872,313	412,834,545	420,655,135	450,107,581	463,835,930	500,026,661	521,048,743	559,657,261.02	576,383,372.14	633,686,847.52	657,836,614.04	64.92%	5.13%
56	LINCOLN	62,890,237	66,325,289	69,725,040	73,302,264	77,212,698	79,415,668	80,501,537	82,926,627.82	84,672,197.96	85,923,979.72	90,213,865.08	43.45%	3.67%
57	LOGAN	2,868,577	3,006,696	3,064,076	3,365,511	3,566,988	3,745,457	4,022,407	4,317,772.02	4,134,454.66	4,239,792.60	4,353,716.24	51.77%	4.26%
58	LOUP	2,349,509	2,561,229	2,687,355	2,788,328	2,814,263	3,213,971	3,314,862	3,291,957.12	3,399,351.26	3,449,038.00	3,554,194.40	51.27%	4.23%
59	MADISON	52,472,862	55,113,657	58,071,674	60,087,223	61,542,623	63,019,193	65,536,718	68,804,108.94	71,846,205.76	75,002,468.20	80,554,669.12	53.52%	4.38%
60	MCPHERSON	2,443,258	2,436,183	2,507,358	2,586,201	2,723,283	3,299,520	2,922,208	3,196,756.20	3,243,665.14	3,320,115.30	3,605,267.06	47.56%	3.97%
61	MERRICK	17,269,770	19,332,141	21,549,305	22,836,251	24,335,351	24,335,039	24,376,394	24,396,664.14	24,100,694.58	24,702,474.44	25,286,179.38	46.42%	3.89%
62	MORRILL	12,943,580	13,940,868	15,969,925	17,019,692	17,569,559	17,942,620	18,086,860	18,249,220.62	18,359,351.30	18,442,506.98	19,424,863.02	50.07%	4.14%
63	NANCE	10,239,723	11,302,862	11,715,311	12,212,256	12,727,112	12,839,847	13,362,166	13,447,131.36	13,597,880.76	14,217,949.06	14,933,512.78	45.84%	3.85%
64	NEMAHA	12,600,102	13,991,574	15,376,706	16,594,048	16,797,073	16,866,769	16,957,442	17,453,436.02	16,982,943.56	17,713,344.68	18,227,602.62	44.66%	3.76%
65	NUCKOLLS	11,998,396	12,228,121	13,414,063	15,479,443	15,481,786	15,457,600	15,248,507	15,179,934.58	14,648,162.88	14,849,357.84	15,103,498.56	25.88%	2.33%
66	OTOE	30,841,962	32,823,661	34,626,142	37,405,540	38,038,242	38,844,891	39,330,872	40,760,718.29	41,291,080.75	42,359,718.59	45,205,832.10	46.57%	3.90%
67	PAWNEE	6,977,995	7,655,486	8,189,305	9,304,014	9,541,075	9,946,631	9,446,769	9,760,435.78	10,215,679.92	10,459,506.58	10,604,314.06	51.97%	4.27%
68	PERKINS	10,814,622	12,619,262	13,700,037	13,811,611	13,452,987	13,713,502	12,395,016	12,588,794.64	13,258,019.92	13,757,890.96	14,231,035.48	31.59%	2.78%
69	PHelps	23,454,598	27,518,844	29,922,514	31,992,228	31,464,782	30,483,651	29,491,531	29,872,770.06	30,977,946.20	31,230,456.20	32,084,773.70	36.80%	3.18%
70	PIERCE	18,345,908	20,326,112	20,633,877	22,101,233	23,816,000	23,190,343	23,078,605	22,844,422.40	23,318,678.34	23,841,617.08	25,756,253.34	40.39%	3.45%
71	PLATTE	57,507,032	58,920,566	62,470,293	64,647,813	68,329,999	68,863,997	71,367,743	73,137,826.60	77,581,228.60	81,033,721.00	84,807,784.44	47.47%	3.96%
72	POLK	16,503,000	17,374,159	17,715,993	19,088,130	19,941,636	20,593,338	20,723,057	20,752,861.54	21,731,741.57	22,124,409.64	22,579,131.18	36.82%	3.18%
73	RED WILLOW	15,963,892	16,797,737	17,346,804	17,908,246	18,369,137	18,988,844	19,324,149	19,925,345.86	19,814,197.64	20,372,678.50	20,907,593.22	30.97%	2.73%
74	RICHARDSON	16,801,551	17,805,864	20,133,592	22,461,327	22,723,198	22,455,795	21,471,956	20,866,865.27	20,809,827.82	21,112,701.04	22,395,125.78	33.29%	2.92%
75	ROCK	5,541,368	5,937,421	6,177,247	6,520,663	6,409,756	6,441,331	6,518,443	6,929,040.06	7,615,714.11	7,571,426.50	7,711,875.11	39.17%	3.36%
76	SALINE	27,117,189	29,362,299	31,220,397	33,384,730	33,268,236	34,329,635	34,508,630	35,194,689.39	36,052,399.80	37,055,070.72	38,300,248.17	41.24%	3.51%
77	SARPY	254,755,380	261,049,403	273,052,194	292,668,521	311,228,220	333,300,155	355,043,583	385,029,731.40	410,642,952.98	439,767,769.50	482,504,482.83	89.40%	6.60%
78	SAUNDERS	46,695,309	52,638,447	55,856,928	59,959,339	60,656,737	62,726,455	63,376,466	65,131,884.44	66,216,264.94	68,641,803.04	74,611,921.32	59.78%	4.80%
79	SCOTT'S BLUFF	45,866,429	47,721,776	49,910,498	54,674,661	56,359,898	60,506,132	61,454,085	62,518,348.42	63,395,124.78	64,918,478.66	66,603,159.86	45.21%	3.80%
80	SEWARD	32,664,341	35,040,299	37,056,538	39,502,716	40,961,850	41,739,172	42,232,104	43,389,315.08	44,276,294.98	45,305,591.52	48,050,757.92	47.10%	3.94%
81	SHERIDAN	11,518,635	11,949,436	13,232,908	14,121,896	15,209,639	15,370,728	15,512,863	16,131,025.72	16,523,629.00	16,932,220.96	17,224,200.78	49.53%	4.11%
82	SHERMAN	8,457,840	9,537,389	10,870,104	11,554,423	11,415,136	11,069,282	11,140,992	11,285,505.56	12,075,615.94	12,453,711.58	13,061,277.70	54.43%	4.44%
83	SIOUX	4,278,256	5,124,114	6,016,912	5,832,640	6,088,535	6,368,318	6,785,432	6,994,362.24	7,181,585.02	7,336,496.08	7,821,828.48	82.83%	6.22%
84	STANTON	15,770,544	17,001,027	18,544,617	20,131,947	20,351,865	18,550,914	22,150,082	22,111,651.14	22,611,234.76	22,479,325.68	22,789,605.34	44.51%	3.75%
85	THAYER	15,837,992	16,641,694	18,357,769	19,829,260	19,883,696	19,639,363	19,172,068	19,627,523.78	18,988,867.12	19,915,201.19	20,148,071.24	27.21%	2.44%
86	THOMAS	2,917,552	2,979,185	3,056,884	3,135,151	3,438,492	3,867,135	3,789,898	3,817,707.16	3,620,073.11	3,508,086.58	3,628,111.65	24.35%	2.20%
87	THURSTON	10,453,001	11,790,937	13,395,842	15,238,843	14,770,179	14,996,298	14,971,403	15,516,783.48	15,587,163.66	15,762,303.02	16,533,461.26	58.17%	4.69%
88	VALLEY	11,274,559	12,468,478	14,657,488	14,906,851	15,294,143	15,533,830	15,418,041	14,738,186.49	14,757,682.57	14,835,677.84	15,661,397.23	38.91%	3.34%
89	WASHINGTON	43,252,341	47,474,263	47,223,934	50,795,710	53,528,970	53,575,535	55,982,995	58,872,290.42	61,978,794.34	61,923,639.96	66,564,466.78	53.90%	4.41%
90	WAYNE	20,561,158	22,140,847	24,657,393	26,659,798	27,175,098	26,367,823	26,347,751	26,694,692.80	27,571,920.68	28,867,354.48	30,833,970.60	49.96%	4.14%
91	WEBSTER	10,461,952	11,829,631	13,362,053	14,961,520	14,624,987	14,447,460	14,801,697	14,409,225.02	14,083,297.34	14,798,784.06	15,722,822.84	50.29%	4.16%
92	WHEELER	3,835,341	4,055,925	3,804,761	4,137,526	4,608,965	4,858,200	5,054,033	5,385,026.68	5,782,005.06	5,958,690.60	6,587,213.48	71.75%	5.56%
93	YORK	33,275,960	36,616,714	36,489,720	39,470,394	39,654,822	40,449,267	41,535,418	42,566,775.44	43,222,174.98	44,306,244.44	47,024,719.44	41.32%	3.52%
	STATE TOTALS	\$ 3,231,879,749	\$ 3,400,720,239	\$ 3,565,078,704	\$ 3,781,433,467	\$ 3,904,884,977	\$ 4,054,737,530	\$ 4,179,992,372	\$ 4,378,148,328	\$ 4,541,712,238	\$ 4,728,843,465	\$ 5,021,777,070	55.38%	4.51%

Table 5 2012 to 2022 History of Property Taxes Levied for Bond and Nonbond

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

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

Table 5 2012 to 2022 History of Property Taxes Levied for Bond and Nonbond (continued)

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

Taxing Subdivision:	% of total	Taxes Levied	Bond Taxes	% bond	Nonbond Taxes	% non-bond
County	15.99%	668,473,795	27,940,359	4.18%	640,533,436	95.82%
Townships	0.42%	17,601,696	41,860	0.24%	17,559,836	99.76%
Cities & Villages	10.11%	422,665,391	118,058,873	27.93%	304,606,518	72.07%
Fire Districts	1.24%	51,970,831	7,798,304	15.01%	44,172,527	84.99%
Natural Resource Dist.	1.81%	75,690,383	4,450,184	5.88%	71,240,199	94.12%
Miscellaneous Dist.	4.05%	169,303,135	74,270,792	43.87%	95,032,343	56.13%
Education Service Units	0.88%	36,782,555	159,674	0.43%	36,622,881	99.57%
Community Colleges	5.52%	230,870,300	-	0.00%	230,870,300	100.00%
School Districts	59.97%	2,506,634,286	243,059,650	9.70%	2,263,574,636	90.30%
2018 State Totals	100.00%	\$ 4,179,992,372	\$ 475,779,695	11.38%	\$ 3,704,212,677	88.62%
County	16.44%	719,866,711	22,662,509	3.15%	697,204,202	96.85%
Townships	0.44%	19,244,061	0	0.00%	19,244,061	100.00%
Cities & Villages	10.31%	451,587,817	121,012,504	26.80%	330,575,313	73.20%
Fire Districts	1.21%	53,012,800	8,743,079	16.49%	44,269,721	83.51%
Natural Resource Dist.	1.81%	79,046,034	4,492,330	5.68%	74,553,704	94.32%
Miscellaneous Dist.	3.98%	174,132,427	75,541,139	43.38%	98,591,288	56.62%
Education Service Units	0.87%	37,922,383	158,989	0.42%	37,763,395	99.58%
Community Colleges	5.40%	236,394,619	0	0.00%	236,394,619	100.00%
School Districts	59.54%	2,606,941,477	254,321,661	9.76%	2,352,619,815	90.24%
2019 State Totals	100.00%	\$ 4,378,148,328	\$ 486,932,211	11.12%	\$ 3,891,216,117	88.88%
County	16.48%	748,690,781	27,811,877	3.71%	720,878,904	96.29%
Townships	0.43%	19,721,932	0	0.00%	19,721,932	100.00%
Cities & Villages	10.61%	481,977,874	114,281,960	23.71%	367,695,913	76.29%
Fire Districts	1.21%	55,148,802	8,844,540	16.04%	46,304,262	83.96%
Natural Resource Dist.	1.73%	78,394,869	4,450,710	5.68%	73,944,159	94.32%
Miscellaneous Dist.	3.87%	175,820,587	71,522,538	40.68%	104,298,049	59.32%
Education Service Units	0.86%	38,889,187	157,580	0.41%	38,731,608	99.59%
Community Colleges	5.32%	241,477,588	0	0.00%	241,477,588	100.00%
School Districts	59.48%	2,701,590,618	265,101,423	9.81%	2,436,489,195	90.19%
2020 State Totals	100.00%	\$ 4,541,712,238	\$ 492,170,627	10.84%	\$ 4,048,433,531	89.16%
County	16.30%	770,733,199	28,866,906	3.75%	741,866,294	96.25%
Townships	0.43%	20,098,091	0	0.00%	20,098,091	100.00%
Cities & Villages	10.67%	504,542,267	114,354,090	22.66%	390,188,177	77.34%
Fire Districts	1.22%	57,649,194	9,377,090	16.27%	48,272,104	83.73%
Natural Resource Dist.	1.69%	80,074,500	4,850,250	6.06%	75,224,250	93.94%
Miscellaneous Dist.	3.96%	187,343,145	72,872,965	38.90%	114,470,180	61.10%
Education Service Units	0.86%	40,596,517	156,875	0.39%	40,439,643	99.61%
Community Colleges	5.30%	250,484,129	242,505	0.10%	250,241,624	99.90%
School Districts	59.58%	2,817,322,422	251,226,910	8.92%	2,566,095,513	91.08%
2021 State Totals	100.00%	\$ 4,728,843,465	\$ 481,947,590	10.19%	\$ 4,246,893,613	89.81%
County	16.15%	810,773,775	25,458,456	3.14%	785,315,319	96.86%
Townships	0.41%	20,501,615	0	0.00%	20,501,615	100.00%
Cities & Villages	10.71%	537,819,227	123,371,677	22.94%	414,447,550	77.06%
Fire Districts	1.22%	61,516,277	10,975,173	17.84%	50,541,104	82.16%
Natural Resource Dist.	1.68%	84,518,130	6,381,774	7.55%	78,136,356	92.45%
Miscellaneous Dist.	4.27%	214,351,009	79,637,269	37.15%	134,713,740	62.85%
Education Service Units	0.85%	42,890,933	161,447	0.38%	42,729,487	99.62%
Community Colleges	5.26%	263,908,352	11,811,564	4.48%	252,096,788	95.52%
School Districts	59.45%	2,985,497,751	298,643,766	10.00%	2,686,853,985	90.00%
2022 State Totals	100.00%	\$ 5,021,777,069	\$ 556,441,127	11.08%	\$ 4,465,335,942	88.92%

Table 6A 2003 to 2022 History of Real Property Growth Values

Tax Year	Residential & Recreational Growth Value	<i>% of Total Annual Growth</i>	Agric. Dwelling & Ag-Improvements Growth Value	<i>% of Total Annual Growth</i>	Commercial & Industrial Growth Value	<i>% of Total Annual Growth</i>	Minerals Growth Value	<i>% of Total Annual Growth</i>	Total Real Property Growth Value
2003	1,368,231,724	64.84%	131,157,610	6.22%	608,451,429	28.83%	2,343,610	0.11%	2,110,184,373
2004	1,411,652,467	69.90%	116,515,538	5.77%	488,580,486	24.19%	2,884,970	0.14%	2,019,633,461
2005	1,723,923,589	69.28%	125,428,727	5.04%	630,477,811	25.34%	1,460,590	0.06%	2,488,317,858
2006	1,766,058,184	69.88%	131,041,209	5.18%	627,794,922	24.84%	2,521,930	0.10%	2,527,416,245
2007	1,419,063,796	65.64%	137,485,508	6.36%	600,416,169	27.77%	4,948,150	0.23%	2,161,913,623
2008	1,324,339,063	57.26%	129,474,415	5.60%	854,543,795	36.95%	4,471,009	0.19%	2,312,828,282
2009	990,986,085	51.78%	157,732,908	8.24%	734,605,654	38.39%	30,411,642	1.59%	1,913,736,289
2010	878,804,794	59.02%	156,196,526	10.49%	451,134,646	30.30%	2,834,826	0.19%	1,488,970,792
2011	813,678,215	60.82%	164,697,203	12.31%	337,758,886	25.25%	21,783,910	1.63%	1,337,918,214
2012	770,712,985	52.05%	217,579,432	14.69%	453,626,858	30.63%	38,881,270	2.63%	1,480,800,545
2013	989,228,484	57.11%	229,658,792	13.26%	488,641,331	28.21%	24,503,044	1.41%	1,732,031,651
2014	1,132,869,282	56.80%	230,413,986	11.55%	572,180,991	28.69%	59,155,820	2.97%	1,994,620,079
2015	1,277,218,194	58.57%	230,832,226	10.59%	642,061,312	29.44%	30,625,460	1.40%	2,180,737,192
2016	1,332,943,061	56.93%	259,746,500	11.09%	742,845,669	31.73%	5,868,990	0.25%	2,341,404,220
2017	1,304,388,631	57.03%	226,970,292	9.92%	755,204,644	33.02%	752,480	0.03%	2,287,316,047
2018	1,495,599,135	60.71%	230,763,782	9.37%	732,619,658	29.74%	4,663,800	0.19%	2,463,646,375
2019	1,567,399,263	59.40%	235,315,576	8.92%	830,872,486	31.49%	4,979,240	0.19%	2,638,566,565
2020	1,375,182,405	54.21%	252,191,635	9.94%	904,098,055	35.64%	5,220,945	0.21%	2,536,693,040
2021	1,561,173,646	56.23%	256,826,617	9.25%	958,066,091	34.51%	100,770	0.004%	2,776,167,124
2022	1,996,112,958	59.43%	259,403,141	7.72%	1,090,258,008	32.46%	13,022,869	0.388%	3,358,796,976

Table 6B 2003 to 2022 History of Real Property Growth Values

Tax Year	Total Real Property Growth Value	<i>Annual %Chg. Growth Value</i>	<i>%Growth of Total Taxable Value</i>	Total Taxable Value¹	<i>Annual %Chg. Taxable Value</i>	<i>Annual %Chg. Taxable Value Exclud. Growth</i>
2003	2,110,184,373	--	2.03%	104,200,041,103	--	--
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%
2019	2,638,566,565	7.10%	1.04%	254,420,007,333	2.08%	1.02%
2020	2,536,693,040	-3.86%	0.97%	260,240,097,486	2.29%	1.29%
2021	2,776,167,124	9.44%	1.03%	270,323,853,894	3.87%	2.81%
2022	3,358,796,976	20.99%	1.18%	285,347,316,925	5.56%	4.32%

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

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

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

Table 7 2022 Taxable Value, Property Taxes Levied, and Average Property Tax Rate by County

County No. & Name	Total Value	Property Taxes Levied ¹	Average Tax Rate	County No. & Name	Total Value	Property Taxes Levied ¹	Average Tax Rate
1 ADAMS	4,227,782,280	\$ 75,270,636.06	1.7804%	48 JEFFERSON	1,877,722,050	\$ 29,427,166.06	1.5672%
2 ANTELOPE	2,588,086,578	32,227,006.65	1.2452%	49 JOHNSON	986,161,225	15,056,908.46	1.5268%
3 ARTHUR	263,992,642	3,206,713.92	1.2147%	50 KEARNEY	1,917,078,015	27,682,625.22	1.4440%
4 BANNER	280,887,755	4,191,874.56	1.4924%	51 KEITH	2,084,466,328	27,233,568.98	1.3065%
5 BLAINE	354,518,194	3,360,110.85	0.9478%	52 KEYA PAHA	486,965,612	3,887,641.08	0.7983%
6 BOONE	2,367,972,177	23,532,161.54	0.9938%	53 KIMBALL	724,574,423	12,707,521.30	1.7538%
7 BOX BUTTE	1,576,055,593	26,742,816.90	1.6968%	54 KNOX	2,294,475,228	29,111,219.79	1.2688%
8 BOYD	601,978,692	7,098,813.90	1.1792%	55 LANCASTER	33,872,765,406	657,836,614.04	1.9421%
9 BROWN	994,673,446	12,180,205.32	1.2245%	56 LINCOLN	5,315,423,416	90,213,865.08	1.6972%
10 BUFFALO	6,675,988,350	116,314,983.74	1.7423%	57 LOGAN	369,012,857	4,353,716.24	1.1798%
11 BURT	1,878,649,374	29,436,710.48	1.5669%	58 LOUP	327,952,070	3,554,194.40	1.0838%
12 BUTLER	2,484,948,034	32,339,909.72	1.3014%	59 MADISON	4,634,596,685	80,554,669.12	1.7381%
13 CASS	4,409,798,525	77,825,105.23	1.7648%	60 MCPHERSON	340,011,148	3,605,267.06	1.0603%
14 CEDAR	2,630,791,693	31,795,118.80	1.2086%	61 MERRICK	1,876,702,877	25,286,179.38	1.3474%
15 CHASE	1,455,499,568	16,120,257.26	1.1075%	62 MORRILL	1,150,923,814	19,424,863.02	1.6878%
16 CHERRY	2,219,986,414	23,274,616.82	1.0484%	63 NANCE	1,065,611,041	14,933,512.78	1.4014%
17 CHEYENNE	1,452,186,414	27,091,069.08	1.8655%	64 NEMAHA	1,208,226,989	18,227,602.62	1.5086%
18 CLAY	2,170,390,088	29,013,118.06	1.3368%	65 NUCKOLLS	1,153,647,355	15,103,498.56	1.3092%
19 COLFAX	2,026,934,144	30,483,182.78	1.5039%	66 OTOE	2,536,808,182	45,205,832.10	1.7820%
20 CUMING	2,831,595,255	32,321,841.04	1.1415%	67 PAWNEE	814,845,254	10,604,314.06	1.3014%
21 CUSTER	3,483,938,639	45,398,838.88	1.3031%	68 PERKINS	1,188,438,500	14,231,035.48	1.1975%
22 DAKOTA	2,222,980,115	38,529,715.58	1.7332%	69 PHELPS	2,331,076,834	32,084,773.70	1.3764%
23 DAWES	1,038,844,388	17,499,485.78	1.6845%	70 PIERCE	2,019,143,709	25,756,253.34	1.2756%
24 DAWSON	3,502,352,623	59,582,807.96	1.7012%	71 PLATTE	6,110,057,264	84,807,784.44	1.3880%
25 DEUEL	426,862,014	6,410,599.82	1.5018%	72 POLK	1,849,812,438	22,579,131.18	1.2206%
26 DIXON	1,476,706,058	20,680,848.38	1.4005%	73 RED WILLOW	1,371,667,683	20,907,593.22	1.5242%
27 DODGE	5,054,376,372	81,095,862.22	1.6045%	74 RICHARDSON	1,458,130,429	22,395,125.78	1.5359%
28 DOUGLAS	57,816,795,525	1,329,015,921.97	2.2987%	75 ROCK	663,200,051	7,711,875.11	1.1628%
29 DUNDY	916,462,776	9,555,554.90	1.0427%	76 SALINE	2,488,800,127	38,300,248.17	1.5389%
30 FILLMORE	2,423,957,887	28,635,337.94	1.1813%	77 SARPY	21,682,111,476	482,504,482.83	2.2254%
31 FRANKLIN	985,061,448	14,420,527.38	1.4639%	78 SAUNDERS	4,660,541,185	74,611,921.32	1.6009%
32 FRONTIER	886,946,410	11,944,016.18	1.3466%	79 SCOTTS BLUFF	3,258,371,156	66,603,159.86	2.0441%
33 FURNAS	998,961,482	14,822,013.60	1.4837%	80 SEWARD	3,369,187,368	48,050,757.92	1.4262%
34 GAGE	3,445,377,858	56,711,493.26	1.6460%	81 SHERIDAN	1,165,228,561	17,224,200.78	1.4782%
35 GARDEN	804,143,030	8,742,748.62	1.0872%	82 SHERMAN	982,232,306	13,061,277.70	1.3298%
36 GARFIELD	468,763,858	7,352,694.96	1.5685%	83 SIOUX	666,140,887	7,821,828.48	1.1742%
37 GOSPER	908,508,075	11,210,314.58	1.2339%	84 STANTON	1,632,121,100	22,789,605.34	1.3963%
38 GRANT	329,998,967	3,052,212.46	0.9249%	85 THAYER	1,916,233,586	20,148,071.24	1.0514%
39 GREELEY	986,946,910	12,381,494.12	1.2545%	86 THOMAS	358,135,298	3,628,111.65	1.0131%
40 HALL	6,191,544,621	118,910,243.91	1.9205%	87 THURSTON	1,030,550,086	16,533,461.26	1.6043%
41 HAMILTON	3,050,699,069	38,501,780.35	1.2621%	88 VALLEY	991,050,558	15,661,397.23	1.5803%
42 HARLAN	1,032,853,507	14,093,298.46	1.3645%	89 WASHINGTON	3,798,116,591	66,564,466.78	1.7526%
43 HAYES	517,577,753	6,272,854.60	1.2120%	90 WAYNE	2,156,844,846	30,833,970.60	1.4296%
44 HITCHCOCK	757,275,137	10,176,707.20	1.3439%	91 WEBSTER	1,089,037,746	15,722,822.84	1.4437%
45 HOLT	2,910,969,819	40,911,945.18	1.4054%	92 WHEELER	639,247,288	6,587,213.48	1.0305%
46 HOOKER	350,634,420	3,262,418.14	0.9304%	93 YORK	3,494,747,025	47,024,719.44	1.3456%
47 HOWARD	1,456,868,875	20,623,011.87	1.4156%				
				STATE TOTALS	285,347,316,925	\$ 5,021,777,069.53	1.7599%

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

Table 8 2021 vs. 2022 % Change in Value, Taxes Levied, & Average Rates by County

County No. & Name	2021 Value	2022 Value	% chg value	2021 Taxes	2022 Taxes	% chg value	2021 Avg. Rate	2022 Avg. Rate	%chg avg. rate
1 ADAMS	\$3,897,656,499	\$4,227,782,280	8.47%	\$66,373,097.26	\$75,270,636.06	13.41%	1.7029%	1.7804%	4.55%
2 ANTELOPE	2,460,901,512	2,588,086,578	5.17%	29,017,248.66	32,227,006.65	11.06%	1.1791%	1.2452%	5.61%
3 ARTHUR	240,755,116	263,992,642	9.65%	2,911,381.86	3,206,713.92	10.14%	1.2093%	1.2147%	0.45%
4 BANNER	272,715,763	280,887,755	3.00%	4,115,779.10	4,191,874.56	1.85%	1.5092%	1.4924%	-1.11%
5 BLAINE	344,867,171	354,518,194	2.80%	3,315,037.79	3,360,110.85	1.36%	0.9613%	0.9478%	-1.40%
6 BOONE	2,295,624,579	2,367,972,177	3.15%	22,409,327.04	23,532,161.54	5.01%	0.9762%	0.9938%	1.80%
7 BOX BUTTE	1,517,735,099	1,576,055,593	3.84%	25,894,970.30	26,742,816.90	3.27%	1.7062%	1.6968%	-0.55%
8 BOYD	587,083,493	601,978,692	2.54%	6,958,797.26	7,098,813.90	2.01%	1.1853%	1.1792%	-0.51%
9 BROWN	894,125,478	994,673,446	11.25%	11,839,166.06	12,180,205.32	2.88%	1.3241%	1.2245%	-7.52%
10 BUFFALO	6,325,256,544	6,675,988,350	5.54%	108,847,368.29	116,314,983.74	6.86%	1.7208%	1.7423%	1.25%
11 BURT	1,789,104,248	1,878,649,374	5.01%	26,437,865.38	29,436,710.48	11.34%	1.4777%	1.5669%	6.04%
12 BUTLER	2,430,262,852	2,484,948,034	2.25%	31,787,064.88	32,339,909.72	1.74%	1.3080%	1.3014%	-0.50%
13 CASS	4,034,365,898	4,409,798,525	9.31%	72,238,252.15	77,825,105.23	7.73%	1.7906%	1.7648%	-1.44%
14 CEDAR	2,524,296,557	2,630,791,693	4.22%	30,038,942.12	31,795,118.80	5.85%	1.1900%	1.2086%	1.56%
15 CHASE	1,391,112,815	1,455,499,568	4.63%	16,214,988.96	16,120,257.26	-0.58%	1.1656%	1.1075%	-4.98%
16 CHERRY	2,136,823,861	2,219,986,414	3.89%	22,880,422.66	23,274,616.82	1.72%	1.0708%	1.0484%	-2.09%
17 CHEYENNE	1,398,536,412	1,452,186,414	3.84%	26,070,807.66	27,091,069.08	3.91%	1.8641%	1.8655%	0.08%
18 CLAY	2,079,507,480	2,170,390,088	4.37%	28,267,899.18	29,013,118.06	2.64%	1.3594%	1.3368%	-1.66%
19 COLFAX	1,935,756,993	2,026,934,144	4.71%	29,519,022.98	30,483,182.78	3.27%	1.5249%	1.5039%	-1.38%
20 CUMING	2,730,816,899	2,831,595,255	3.69%	31,579,670.98	32,321,841.04	2.35%	1.1564%	1.1415%	-1.29%
21 CUSTER	3,450,938,930	3,483,938,639	0.96%	43,843,486.06	45,398,838.88	3.55%	1.2705%	1.3031%	2.57%
22 DAKOTA	1,982,804,025	2,222,980,115	12.11%	35,252,129.15	38,529,715.58	9.30%	1.7779%	1.7332%	-2.51%
23 DAWES	979,344,579	1,038,844,388	6.08%	16,777,214.10	17,499,485.78	4.31%	1.7131%	1.6845%	-1.67%
24 DAWSON	3,378,328,434	3,502,352,623	3.67%	55,090,238.48	59,582,807.96	8.15%	1.6307%	1.7012%	4.32%
25 DEUEL	400,662,266	426,862,014	6.54%	6,185,230.32	6,410,599.82	3.64%	1.5438%	1.5018%	-2.72%
26 DIXON	1,417,190,402	1,476,706,058	4.20%	19,825,434.58	20,680,848.38	4.31%	1.3989%	1.4005%	0.11%
27 DODGE	4,755,853,398	5,054,376,372	6.28%	76,632,574.94	81,095,862.22	5.82%	1.6113%	1.6045%	-0.42%
28 DOUGLAS	53,646,701,190	57,816,795,525	7.77%	1,227,936,122.32	1,329,015,921.97	8.23%	2.2889%	2.2987%	0.43%
29 DUNDY	886,182,155	916,462,776	3.42%	9,308,440.84	9,555,554.90	2.65%	1.0504%	1.0427%	-0.73%
30 FILLMORE	2,377,054,926	2,423,957,887	1.97%	27,426,748.50	28,635,337.94	4.41%	1.1538%	1.1813%	2.38%
31 FRANKLIN	975,438,513	985,061,448	0.99%	13,795,882.16	14,420,527.38	4.53%	1.4143%	1.4639%	3.51%
32 FRONTIER	862,133,146	886,946,410	2.88%	11,398,633.64	11,944,016.18	4.78%	1.3221%	1.3466%	1.85%
33 FURNAS	960,202,925	998,961,482	4.04%	14,434,671.50	14,822,013.60	2.68%	1.5033%	1.4837%	-1.30%
34 GAGE	3,234,510,911	3,445,377,858	6.52%	54,659,809.22	56,711,493.26	3.75%	1.6899%	1.6460%	-2.60%
35 GARDEN	773,144,744	804,143,030	4.01%	8,536,385.12	8,742,748.62	2.42%	1.1041%	1.0872%	-1.53%
36 GARFIELD	443,887,754	468,763,858	5.60%	7,002,516.96	7,352,694.96	5.00%	1.5775%	1.5685%	-0.57%
37 GOSPER	884,304,830	908,508,075	2.74%	10,972,861.00	11,210,314.58	2.16%	1.2408%	1.2339%	-0.56%
38 GRANT	321,647,940	329,998,967	2.60%	3,107,985.56	3,052,212.46	-1.79%	0.9663%	0.9249%	-4.28%
39 GREELEY	947,621,355	986,946,910	4.15%	11,896,853.46	12,381,494.12	4.07%	1.2554%	1.2545%	-0.07%
40 HALL	5,925,061,465	6,191,544,621	4.50%	114,961,524.08	118,910,243.91	3.43%	1.9403%	1.9205%	-1.02%
41 HAMILTON	2,931,343,374	3,050,699,069	4.07%	37,482,107.25	38,501,780.35	2.72%	1.2787%	1.2621%	-1.30%
42 HARLAN	987,781,379	1,032,853,507	4.56%	13,682,655.20	14,093,298.46	3.00%	1.3852%	1.3645%	-1.49%
43 HAYES	490,353,047	517,577,753	5.55%	5,906,129.92	6,272,854.60	6.21%	1.2045%	1.2120%	0.62%
44 HITCHCOCK	701,096,012	757,275,137	8.01%	9,758,947.48	10,176,707.20	4.28%	1.3920%	1.3439%	-3.46%
45 HOLT	2,879,219,725	2,910,969,819	1.10%	39,990,114.60	40,911,945.18	2.31%	1.3889%	1.4054%	1.19%
46 HOOKER	335,896,635	350,634,420	4.39%	3,142,238.60	3,262,418.14	3.82%	0.9355%	0.9304%	-0.55%
47 HOWARD	1,400,522,653	1,456,868,875	4.02%	19,930,688.15	20,623,011.87	3.47%	1.4231%	1.4156%	-0.53%

Table 8 2021 vs. 2022 % Change in Value, Taxes Levied, & Average Rates by County

County No. & Name	2021 Value	2022 Value	% chg value	2021 Taxes	2022 Taxes	% chg value	2021 Avg. Rate	2022 Avg. Rate	%chg avg. rate
48 JEFFERSON	1,840,981,881	1,877,722,050	2.00%	\$ 28,659,835.28	\$ 29,427,166.06	2.68%	1.5568%	1.5672%	0.67%
49 JOHNSON	971,023,732	986,161,225	1.56%	14,342,967.88	15,056,908.46	4.98%	1.4771%	1.5268%	3.36%
50 KEARNEY	1,853,668,831	1,917,078,015	3.42%	25,781,473.72	27,682,625.22	7.37%	1.3908%	1.4440%	3.83%
51 KEITH	1,919,574,989	2,084,466,328	8.59%	25,875,446.04	27,233,568.98	5.25%	1.3480%	1.3065%	-3.08%
52 KEYA PAHA	477,973,722	486,965,612	1.88%	3,813,419.80	3,887,641.08	1.95%	0.7978%	0.7983%	0.06%
53 KIMBALL	706,610,544	724,574,423	2.54%	12,443,502.02	12,707,521.30	2.12%	1.7610%	1.7538%	-0.41%
54 KNOX	2,240,360,609	2,294,475,228	2.42%	28,093,635.91	29,111,219.79	3.62%	1.2540%	1.2688%	1.18%
55 LANCASTER	32,609,379,673	33,872,765,406	3.87%	633,686,847.52	657,836,614.04	3.81%	1.9433%	1.9421%	-0.06%
56 LINCOLN	5,153,887,956	5,315,423,416	3.13%	85,923,979.72	90,213,865.08	4.99%	1.6672%	1.6972%	1.80%
57 LOGAN	348,613,143	369,012,857	5.85%	4,239,792.60	4,353,716.24	2.69%	1.2162%	1.1798%	-2.99%
58 LOUP	317,553,115	327,952,070	3.27%	3,449,038.00	3,554,194.40	3.05%	1.0861%	1.0838%	-0.21%
59 MADISON	4,393,398,645	4,634,596,685	5.49%	75,002,468.20	80,554,669.12	7.40%	1.7072%	1.7381%	1.81%
60 MCPHERSON	318,785,335	340,011,148	6.66%	3,320,115.30	3,605,267.06	8.59%	1.0415%	1.0603%	1.81%
61 MERRICK	1,784,710,323	1,876,702,877	5.15%	24,702,474.44	25,286,179.38	2.36%	1.3841%	1.3474%	-2.65%
62 MORRILL	1,111,929,489	1,150,923,814	3.51%	18,442,506.98	19,424,863.02	5.33%	1.6586%	1.6878%	1.76%
63 NANCE	1,077,066,953	1,065,611,041	-1.06%	14,217,949.06	14,933,512.78	5.03%	1.3201%	1.4014%	6.16%
64 NEMAHA	1,185,659,756	1,208,226,989	1.90%	17,713,344.68	18,227,602.62	2.90%	1.4940%	1.5086%	0.98%
65 NUCKOLLS	1,136,987,164	1,153,647,355	1.47%	14,849,357.84	15,103,498.56	1.71%	1.3060%	1.3092%	0.25%
66 OTOE	2,475,364,808	2,536,808,182	2.48%	42,359,718.59	45,205,832.10	6.72%	1.7113%	1.7820%	4.13%
67 PAWNEE	785,810,273	814,845,254	3.69%	10,459,506.58	10,604,314.06	1.38%	1.3310%	1.3014%	-2.22%
68 PERKINS	1,160,625,959	1,188,438,500	2.40%	13,757,890.96	14,231,035.48	3.44%	1.1854%	1.1975%	1.02%
69 PHELPS	2,272,528,150	2,331,076,834	2.58%	31,230,456.20	32,084,773.70	2.74%	1.3743%	1.3764%	0.15%
70 PIERCE	1,960,977,831	2,019,143,709	2.97%	23,841,617.08	25,756,253.34	8.03%	1.2158%	1.2756%	4.92%
71 PLATTE	5,932,549,808	6,110,057,264	2.99%	81,033,721.00	84,807,784.44	4.66%	1.3659%	1.3880%	1.62%
72 POLK	1,795,436,863	1,849,812,438	3.03%	22,124,409.64	22,579,131.18	2.06%	1.2323%	1.2206%	-0.95%
73 RED WILLOW	1,289,463,688	1,371,667,683	6.38%	20,372,678.50	20,907,593.22	2.63%	1.5799%	1.5242%	-3.53%
74 RICHARDSON	1,415,348,326	1,458,130,429	3.02%	21,112,701.04	22,395,125.78	6.07%	1.4917%	1.5359%	2.96%
75 ROCK	661,423,288	663,200,051	0.27%	7,571,426.50	7,711,875.11	1.85%	1.1447%	1.1628%	1.58%
76 SALINE	2,420,327,166	2,488,800,127	2.83%	37,055,070.72	38,300,248.17	3.36%	1.5310%	1.5389%	0.52%
77 SARPY	19,513,624,113	21,682,111,476	11.11%	439,767,769.50	482,504,482.83	9.72%	2.2536%	2.2254%	-1.25%
78 SAUNDERS	4,280,752,265	4,660,541,185	8.87%	68,641,803.04	74,611,921.32	8.70%	1.6035%	1.6009%	-0.16%
79 SCOTTS BLUFF	3,144,391,357	3,258,371,156	3.62%	64,918,478.66	66,603,159.86	2.60%	2.0646%	2.0441%	-0.99%
80 SEWARD	3,219,646,281	3,369,187,368	4.64%	45,305,591.52	48,050,757.92	6.06%	1.4072%	1.4262%	1.35%
81 SHERIDAN	1,136,228,299	1,165,228,561	2.55%	16,932,220.96	17,224,200.78	1.72%	1.4902%	1.4782%	-0.81%
82 SHERMAN	937,358,929	982,232,306	4.79%	12,453,711.58	13,061,277.70	4.88%	1.3286%	1.3298%	0.09%
83 SIOUX	662,271,912	666,140,887	0.58%	7,336,496.08	7,821,828.48	6.62%	1.1078%	1.1742%	5.99%
84 STANTON	1,596,750,732	1,632,121,100	2.22%	22,479,325.68	22,789,605.34	1.38%	1.4078%	1.3963%	-0.82%
85 THAYER	1,882,486,091	1,916,233,586	1.79%	19,915,201.19	20,148,071.24	1.17%	1.0579%	1.0514%	-0.61%
86 THOMAS	336,100,462	358,135,298	6.56%	3,508,086.58	3,628,111.65	3.42%	1.0438%	1.0131%	-2.94%
87 THURSTON	1,002,763,252	1,030,550,086	2.77%	15,762,303.02	16,533,461.26	4.89%	1.5719%	1.6043%	2.06%
88 VALLEY	898,169,421	991,050,558	10.34%	14,835,677.84	15,661,397.23	5.57%	1.6518%	1.5803%	-4.33%
89 WASHINGTON	3,540,764,107	3,798,116,591	7.27%	61,923,639.96	66,564,466.78	7.49%	1.7489%	1.7526%	0.21%
90 WAYNE	1,975,621,783	2,156,844,846	9.17%	28,867,354.48	30,833,970.60	6.81%	1.4612%	1.4296%	-2.16%
91 WEBSTER	1,029,008,419	1,089,037,746	5.83%	14,798,784.06	15,722,822.84	6.24%	1.4382%	1.4437%	0.38%
92 WHEELER	591,212,725	639,247,288	8.12%	5,958,690.60	6,587,213.48	10.55%	1.0079%	1.0305%	2.24%
93 YORK	3,342,149,744	3,494,747,025	4.57%	44,306,244.44	47,024,719.44	6.14%	1.3257%	1.3456%	1.50%
STATE TOTALS	270,323,853,894	285,347,316,925	5.56%	\$ 4,728,843,464.75	\$ 5,021,777,069.53	6.19%	1.7493%	1.7599%	0.61%

Table 9 2022 Property Taxes Levied by Local Governments

County Number & Name	Counties	Cities & Villages	Townships	Rural Fire Districts	Miscellaneous Districts	NRD - Natural Resource Dist.	Educational Service Units	School Districts	Community Colleges	Total Property Taxes Levied
1 ADAMS	\$ 17,902,854	\$ 8,095,796	\$ -	\$ 715,951	\$ 1,511,653	\$ 883,141	\$ 634,173	\$ 41,710,539	\$ 3,816,529	\$ 75,270,636
2 ANTELOPE	7,797,087	1,215,761	-	437,263	217,218	495,793	388,214	19,281,687	2,393,983	32,227,007
3 ARTHUR	579,597	13,426	-	37,318	8,773	54,723	39,599	2,266,914	206,363	3,206,714
4 BANNER	1,200,433	-	-	41,265	12,232	144,762	43,386	2,467,289	282,506	4,191,875
5 BLAINE	783,102	31,457	-	40,252	8,711	45,350	52,738	2,121,373	277,127	3,360,111
6 BOONE	4,262,354	968,101	-	445,264	147,857	853,623	354,571	14,346,058	2,154,333	23,532,162
7 BOX BUTTE	5,611,192	2,178,415	-	321,042	121,058	237,307	243,438	16,445,229	1,585,136	26,742,817
8 BOYD	1,963,449	166,488	100,799	36,958	-	85,957	90,151	4,098,179	556,832	7,098,814
9 BROWN	2,794,790	508,547	-	269,877	467,855	301,474	139,369	6,778,218	920,075	12,180,205
10 BUFFALO	22,232,604	6,775,074	-	941,811	1,317,547	1,696,182	993,122	76,332,088	6,026,556	116,314,984
11 BURT	4,609,507	1,771,507	1,163,554	457,321	276,850	540,613	281,801	18,597,799	1,737,758	29,436,710
12 BUTLER	4,424,502	1,415,817	2,177,707	851,390	284,477	668,383	373,419	19,901,000	2,243,216	32,339,910
13 CASS	13,936,615	3,758,237	-	1,318,077	3,019,886	1,152,375	664,147	49,843,780	4,131,987	77,825,105
14 CEDAR	6,722,445	1,486,657	-	675,069	194,926	673,894	394,620	19,214,022	2,433,486	31,795,119
15 CHASE	2,846,168	1,446,407	-	154,542	62,080	800,530	218,259	9,454,501	1,137,770	16,120,257
16 CHERRY	4,307,567	492,687	-	295,654	314,061	653,839	318,182	14,960,001	1,932,625	23,274,617
17 CHEYENNE	6,138,883	2,914,662	-	340,629	247,438	725,369	224,305	15,039,228	1,460,555	27,091,069
18 CLAY	6,220,801	1,902,284	129,801	313,081	131,347	461,980	326,084	17,568,482	1,959,258	29,013,118
19 COLFAX	5,682,578	1,275,867	-	424,090	259,710	548,963	304,041	20,158,177	1,829,757	30,483,183
20 CUMING	3,788,905	1,762,241	2,673,715	521,694	308,770	650,362	424,740	19,572,184	2,619,229	32,321,841
21 CUSTER	7,376,836	1,997,525	2,033,315	627,743	570,898	1,242,877	518,272	28,307,975	2,723,400	45,398,839
22 DAKOTA	7,330,355	4,789,902	-	322,395	204,258	770,991	333,448	22,722,107	2,056,260	38,529,716
23 DAWES	4,074,969	1,420,200	-	279,021	114,523	156,419	160,460	10,249,062	1,044,831	17,499,486
24 DAWSON	11,620,890	3,985,634	-	303,517	1,069,619	820,952	521,370	38,099,178	3,161,648	59,582,808
25 DEUEL	2,008,172	278,423	-	133,362	10,610	213,218	65,239	3,272,254	429,322	6,410,600
26 DIXON	3,535,491	776,174	1,194,828	346,362	52,371	374,512	221,506	12,813,650	1,365,955	20,680,848
27 DODGE	11,363,832	7,926,999	1,971,711	1,144,437	807,382	1,443,160	758,169	50,878,494	4,801,679	81,095,862
28 DOUGLAS	170,900,711	219,244,758	-	11,696,736	107,841,527	20,091,356	8,673,023	735,641,352	54,926,459	1,329,015,922
29 DUNDY	2,122,634	218,028	-	106,892	73,247	504,056	137,425	5,676,873	716,400	9,555,555
30 FILLMORE	5,764,277	2,319,483	234,210	430,501	137,462	526,207	376,716	16,575,230	2,271,251	28,635,338
31 FRANKLIN	3,053,824	413,445	219,050	358,065	133,625	334,813	147,759	8,870,710	889,237	14,420,527
32 FRONTIER	2,265,310	302,385	-	252,388	165,382	302,516	133,018	7,829,686	693,331	11,944,016
33 FURNAS	3,308,908	819,162	-	222,673	136,965	339,538	149,841	8,943,143	901,784	14,822,014
34 GAGE	11,770,438	4,028,332	1,126,594	737,562	294,261	1,082,466	518,871	33,924,652	3,228,319	56,711,493
35 GARDEN	3,634,929	152,392	-	186,464	83,913	414,432	124,192	3,337,650	808,777	8,742,749
36 GARFIELD	1,315,236	447,244	-	99,822	86,523	172,038	69,781	4,728,444	433,609	7,352,695
37 GOSPER	2,056,483	183,330	-	165,514	233,520	197,001	136,223	7,418,113	820,130	11,210,315
38 GRANT	1,001,949	48,015	-	37,897	12,945	42,214	49,500	1,527,791	331,901	3,052,212
39 GREELEY	2,336,965	594,131	-	194,121	73,515	362,210	146,857	7,782,756	890,938	12,381,494
40 HALL	23,362,090	13,493,223	-	548,008	3,084,975	1,452,213	921,659	70,458,837	5,589,238	118,910,244
41 HAMILTON	5,284,306	2,351,950	-	479,402	300,771	674,838	458,623	26,197,959	2,753,930	38,501,780
42 HARLAN	2,380,727	508,887	47,625	210,734	105,773	351,059	154,930	9,401,177	932,386	14,093,298
43 HAYES	995,098	46,782	-	209,650	57,426	181,722	77,611	4,299,974	404,591	6,272,855
44 HITCHCOCK	1,964,801	349,681	-	221,439	123,728	265,880	113,554	6,545,661	591,963	10,176,707
45 HOLT	9,784,878	1,550,518	837,739	559,252	166,212	495,532	436,634	24,388,517	2,692,662	40,911,945
46 HOOKER	849,122	57,319	-	26,761	56,303	44,854	52,595	1,901,373	274,091	3,262,418
47 HOWARD	2,354,942	983,385	-	391,316	288,257	511,359	216,779	14,561,830	1,315,144	20,623,012

Table 9 2022 Property Taxes Levied by Local Governments

County Number & Name	Counties	Cities & Villages	Townships	Rural Fire Districts	Miscellaneous Districts	NRD - Natural Resource Dist.	Educational Service Units	School Districts	Community Colleges	Total Property Taxes Levied
48 JEFFERSON	\$ 6,902,084	\$ 1,574,767	\$ -	\$ 633,765	\$ 864,866	\$ 479,316	\$ 281,658	\$ 16,931,281	\$ 1,759,428	\$ 29,427,166
49 JOHNSON	2,906,717	683,727	-	294,801	90,002	291,245	147,926	9,718,451	924,038	15,056,908
50 KEARNEY	4,315,367	1,678,580	-	459,837	129,704	415,700	287,347	18,665,504	1,730,586	27,682,625
51 KEITH	5,038,874	1,678,235	-	371,027	183,264	432,090	312,708	17,587,941	1,629,430	27,233,569
52 KEYA PAHA	970,111	59,573	-	56,318	16,187	107,502	68,175	2,159,330	450,445	3,887,641
53 KIMBALL	3,328,274	589,154	-	178,653	168,866	361,926	111,918	7,239,980	728,750	12,707,521
54 KNOX	3,616,155	1,078,885	1,528,651	833,480	337,799	525,893	344,174	18,723,791	2,122,391	29,111,220
55 LANCASTER	88,344,914	91,131,960	-	2,817,261	24,193,985	8,832,158	5,108,745	405,668,809	31,738,781	657,836,614
56 LINCOLN	16,696,339	9,809,597	-	1,021,311	612,903	1,195,087	797,094	55,926,443	4,155,091	90,213,865
57 LOGAN	1,126,591	55,550	-	70,081	21,702	47,204	55,250	2,688,880	288,458	4,353,716
58 LOUP	729,695	38,208	-	47,833	98,386	120,359	48,865	2,214,390	256,459	3,554,194
59 MADISON	17,858,570	7,798,148	-	745,961	2,030,828	1,077,035	695,200	46,061,906	4,287,021	80,554,669
60 MCPHERSON	777,159	-	-	24,480	-	61,193	51,002	2,425,646	265,787	3,605,267
61 MERRICK	4,270,539	1,341,593	177,193	492,506	110,749	451,907	281,198	16,466,355	1,694,140	25,286,179
62 MORRILL	4,322,198	607,492	-	302,251	248,376	593,153	177,773	12,016,066	1,157,555	19,424,863
63 NANCE	3,155,812	725,269	165,704	306,143	64,812	378,356	159,749	9,015,717	961,950	14,933,513
64 NEMAHA	4,048,308	947,784	-	318,056	58,424	356,829	181,237	11,184,849	1,132,115	18,227,603
65 NUCKOLLS	3,097,677	504,583	-	197,154	90,031	285,976	173,047	9,713,608	1,041,422	15,103,499
66 OTOE	9,192,396	2,953,523	-	462,584	359,009	743,445	381,105	28,736,771	2,376,999	45,205,832
67 PAWNEE	2,369,468	316,125	-	150,144	42,144	79,405	122,227	6,761,290	763,512	10,604,314
68 PERKINS	3,675,253	489,400	-	448,236	472,906	653,642	178,266	7,384,329	929,005	14,231,035
69 PHELPS	4,328,396	2,130,505	-	422,877	388,842	505,471	349,545	21,854,826	2,104,312	32,084,774
70 PIERCE	4,335,774	1,627,899	-	519,883	120,220	463,758	302,872	16,518,137	1,867,710	25,756,253
71 PLATTE	11,895,865	7,482,807	1,324,466	980,068	764,144	2,062,739	916,511	53,865,506	5,515,679	84,807,784
72 POLK	4,184,060	780,850	-	424,265	326,919	416,287	277,774	14,499,110	1,669,865	22,579,131
73 RED WILLOW	4,221,524	1,827,763	-	261,726	31,223	481,594	205,684	12,805,846	1,072,235	20,907,593
74 RICHARDSON	5,744,708	1,025,221	-	210,070	91,864	430,617	218,721	13,307,654	1,366,272	22,395,126
75 ROCK	2,792,966	146,599	-	101,791	38,121	152,006	92,848	3,774,083	613,462	7,711,875
76 SALINE	7,797,336	2,773,507	-	320,457	301,252	762,806	386,554	23,626,330	2,332,006	38,300,248
77 SARPY	61,785,352	62,553,034	-	10,685,383	47,902,103	7,536,050	3,252,317	268,192,239	20,598,006	482,504,483
78 SAUNDERS	10,448,186	4,582,456	2,200,509	2,148,419	2,471,624	1,417,688	699,163	46,276,931	4,366,946	74,611,921
79 SCOTTS BLUFF	13,186,913	4,893,074	-	690,990	1,994,157	1,679,269	503,288	40,378,322	3,277,145	66,603,160
80 SEWARD	9,916,048	3,049,778	-	788,743	642,711	759,555	526,189	29,210,794	3,156,941	48,050,758
81 SHERIDAN	4,264,771	581,893	-	216,452	366,123	175,449	179,250	10,268,320	1,171,943	17,224,201
82 SHERMAN	2,790,163	465,712	-	103,399	56,541	360,480	146,117	8,252,183	886,682	13,061,278
83 SIOUX	1,499,774	44,573	-	232,454	44,826	186,953	102,893	5,040,376	669,980	7,821,828
84 STANTON	4,724,637	489,170	-	418,372	398,292	374,866	244,819	14,629,735	1,509,714	22,789,605
85 THAYER	2,783,047	870,901	-	438,747	265,301	395,147	287,532	13,311,881	1,795,514	20,148,071
86 THOMAS	865,304	53,930	-	61,035	123,848	45,813	53,652	2,144,575	279,955	3,628,112
87 THURSTON	4,144,858	814,380	269,979	211,197	112,182	294,881	154,583	9,372,030	1,159,370	16,533,461
88 VALLEY	3,369,576	1,137,322	168,595	293,490	190,335	363,717	147,429	9,096,290	894,643	15,661,397
89 WASHINGTON	12,715,766	3,972,876	755,868	1,118,523	1,468,368	1,320,150	569,720	41,034,981	3,608,215	66,564,467
90 WAYNE	5,210,641	1,449,527	-	355,045	266,364	495,385	323,527	20,738,397	1,995,084	30,833,971
91 WEBSTER	3,904,054	542,287	-	364,978	73,892	324,122	163,356	9,367,037	983,098	15,722,823
92 WHEELER	1,756,783	31,446	-	199,049	40,368	211,476	95,886	3,660,900	591,305	6,587,213
93 YORK	7,741,168	2,962,827	-	786,401	478,007	769,375	543,623	30,468,729	3,274,590	47,024,719
STATE TOTALS	\$ 810,773,775	\$ 537,819,227	\$ 20,501,615	\$ 61,516,277	\$ 214,351,009	\$ 84,518,130	\$ 42,890,933	\$ 2,985,497,751	\$ 263,908,352	\$ 5,021,777,070

Table 10 2021 vs 2022 Number of Taxing Subdivisions by Type

Taxing Subdivision Type:	2021	2022
Counties	93	93
Cities ¹	529	528
Townships ²	379	378
Fire Districts ³	410	408
NRD Natural Resource Districts	23	23
ESU Educational Service Units	17	17
Community Colleges	6	6
School Districts:		
Class 1 Elementary Districts & Class VI High School Districts ⁴		
K-12 Base School Districts	246	246
K-12 Base Schools with Learning Community District	11	11
Learning Community District ⁴	1	1
K-12 Base Schools participate in Unified Systems	4	4
Unified School Systems	2	2
Total School Systems (including unified & LC)	245	245
School Districts with Bonds (voted on by patrons)	115	118
Miscellaneous Districts:		
Airport Authority County	7	7
Airport Authority City	31	30
Agricultural Society	77	77
Ambulance	2	2
Fair/County Extension	3	3
Cemetery ⁵	85	90
Community Building	3	3
Drainage District	4	4
Downtown Improvement District	1	1
Historical Society	22	22
Hospital Districts ⁶	11	11
Joint Public Agency (JPA)	3	3
Library/Bookmobile	5	5
Metropolitan Utilities District ⁷	1	1
Parking District	3	3
Reclamation District ⁸	3	3
Road District	6	6
Railroad Transportation Safety District	1	1
Sanitary Improvement Districts	346	355
Omaha/Douglas Building	1	1
Omaha/Douglas Transit Authority	1	1
Community Redevelopment Authority	6	6
Public Building Commission	1	1
Total Miscellaneous Districts	623	636
Estimated total number of taxing subdivisions levying a property tax	2,325	2,334

Notes:

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

¹ Reporting change in 2015, 16 city/villages with no levy but active budgets are now reported for CTL Report.

² Adams County dissolved townships beginning in 2021

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

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

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

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

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

⁷ 1 metropolitan utilities district overlaps into 2 counties.

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

Table 11 County Taxing Subdivisions 2022 Value, Tax Rates, & Property Taxes Levied

County Number & Name	Total Value	Non-bond Rate	Bond Rate	Total County Rate	County Taxes Levied	County Number & Name	Total Value	Non-bond Rate	Bond Rate	Total County Rate	County Taxes Levied
1 ADAMS	4,227,782,280	0.312653	0.110803	0.423456	\$ 17,902,853.89	48 JEFFERSON	1,877,722,050	0.350000	0.017577	0.367577	\$ 6,902,083.57
2 ANTELOPE	2,588,086,578	0.284503	0.016765	0.301268	7,797,087.42	49 JOHNSON	986,161,225	0.294750	0.000000	0.294750	2,906,717.18
3 ARTHUR	263,992,642	0.219550	0.000000	0.219550	579,596.79	50 KEARNEY	1,917,078,015	0.180450	0.044651	0.225101	4,315,366.92
4 BANNER	280,887,755	0.427370	0.000000	0.427370	1,200,432.91	51 KEITH	2,084,466,328	0.241734	0.000000	0.241734	5,038,874.25
5 BLAINE	354,518,194	0.220892	0.000000	0.220892	783,102.49	52 KEYA PAHA	486,965,612	0.158948	0.040267	0.199215	970,111.45
6 BOONE	2,367,972,177	0.180000	0.000000	0.180000	4,262,354.35	53 KIMBALL	724,574,423	0.459341	0.000000	0.459341	3,328,274.44
7 BOX BUTTE	1,576,055,593	0.320272	0.035755	0.356027	5,611,191.69	54 KNOX *	2,294,475,228	0.157603	0.000000	0.157603	3,616,155.21
8 BOYD *	601,978,692	0.326165	0.000000	0.326165	1,963,449.46	55 LANCASTER	33,872,765,406	0.259308	0.001506	0.260814	88,344,914.37
9 BROWN	994,673,446	0.280975	0.000000	0.280975	2,794,790.03	56 LINCOLN	5,315,423,416	0.276481	0.037629	0.314110	16,696,338.90
10 BUFFALO	6,675,988,350	0.312683	0.020340	0.333023	22,232,603.53	57 LOGAN	369,012,857	0.305298	0.000000	0.305298	1,126,590.86
11 BURT *	1,878,649,374	0.245362	0.000000	0.245362	4,609,506.94	58 LOUP	327,952,070	0.222500	0.000000	0.222500	729,694.67
12 BUTLER *	2,484,948,034	0.172022	0.006030	0.178052	4,424,501.55	59 MADISON	4,634,596,685	0.385331	0.000000	0.385331	17,858,569.80
13 CASS	4,409,798,525	0.316037	0.000000	0.316037	13,936,615.26	60 MCPHERSON	340,011,148	0.228568	0.000000	0.228568	777,159.42
14 CEDAR	2,630,791,693	0.253020	0.002509	0.255529	6,722,445.34	61 MERRICK *	1,876,702,877	0.220627	0.006928	0.227555	4,270,538.68
15 CHASE	1,455,499,568	0.195545	0.000000	0.195545	2,846,167.90	62 MORRILL	1,150,923,814	0.364214	0.011327	0.375541	4,322,197.92
16 CHERRY	2,219,986,414	0.194035	0.000000	0.194035	4,307,567.27	63 NANCE *	1,065,611,041	0.296150	0.000000	0.296150	3,155,811.78
17 CHEYENNE	1,452,186,414	0.422733	0.000000	0.422733	6,138,883.04	64 NEMAHA	1,208,226,989	0.335061	0.000000	0.335061	4,048,308.19
18 CLAY *	2,170,390,088	0.263958	0.022663	0.286621	6,220,800.87	65 NUCKOLLS	1,153,647,355	0.268511	0.000000	0.268511	3,097,677.04
19 COLFAX	2,026,934,144	0.280353	0.000000	0.280353	5,682,577.73	66 OTOE	2,536,808,182	0.362360	0.000000	0.362360	9,192,395.85
20 CUMING *	2,831,595,255	0.133808	0.000000	0.133808	3,788,905.37	67 PAWNEE	814,845,254	0.290787	0.000000	0.290787	2,369,468.19
21 CUSTER *	3,483,938,639	0.211738	0.000000	0.211738	7,376,835.52	68 PERKINS	1,188,438,500	0.309250	0.000000	0.309250	3,675,252.80
22 DAKOTA	2,222,980,115	0.329753	0.000000	0.329753	7,330,354.72	69 PHELPS	2,331,076,834	0.185682	0.000000	0.185682	4,328,395.72
23 DAWES	1,038,844,388	0.380380	0.011879	0.392259	4,074,969.39	70 PIERCE	2,019,143,709	0.214733	0.000000	0.214733	4,335,774.26
24 DAWSON	3,502,352,623	0.331802	0.000000	0.331802	11,620,889.60	71 PLATTE *	6,110,057,264	0.178096	0.016597	0.194693	11,895,865.08
25 DEUEL	426,862,014	0.470449	0.000000	0.470449	2,008,172.46	72 POLK	1,849,812,438	0.190679	0.035509	0.226188	4,184,059.60
26 DIXON *	1,476,706,058	0.239417	0.000000	0.239417	3,535,490.81	73 RED WILLOW	1,371,667,683	0.275340	0.032425	0.307765	4,221,523.52
27 DODGE *	5,054,376,372	0.224830	0.000000	0.224830	11,363,831.55	74 RICHARDSON	1,458,130,429	0.368546	0.025431	0.393977	5,744,708.32
28 DOUGLAS	57,816,795,525	0.289000	0.006590	0.295590	170,900,710.82	75 ROCK	663,200,051	0.378840	0.042294	0.421134	2,792,966.14
29 DUNDY	916,462,776	0.231611	0.000000	0.231611	2,122,633.65	76 SALINE	2,488,800,127	0.293205	0.020092	0.313297	7,797,335.79
30 FILLMORE *	2,423,957,887	0.227263	0.010541	0.237804	5,764,277.02	77 SARPY	21,682,111,476	0.284960	0.000000	0.284960	61,785,351.58
31 FRANKLIN *	985,061,448	0.310013	0.000000	0.310013	3,053,823.58	78 SAUNDERS *	4,660,541,185	0.224183	0.000000	0.224183	10,448,185.57
32 FRONTIER	886,946,410	0.255404	0.000000	0.255404	2,265,310.09	79 SCOTTS BLUFF	3,258,371,156	0.371060	0.033648	0.404708	13,186,912.84
33 FURNAS	998,961,482	0.309488	0.021746	0.331234	3,308,908.00	80 SEWARD	3,369,187,368	0.266114	0.028201	0.294315	9,916,048.01
34 GAGE *	3,445,377,858	0.341630	0.000000	0.341630	11,770,437.95	81 SHERIDAN	1,165,228,561	0.366002	0.000000	0.366002	4,264,771.34
35 GARDEN	804,143,030	0.375535	0.076489	0.452024	3,634,928.85	82 SHERMAN	982,232,306	0.284063	0.000000	0.284063	2,790,163.30
36 GARFIELD	468,763,858	0.280574	0.000000	0.280574	1,315,235.76	83 SIOUX	666,140,887	0.225143	0.000000	0.225143	1,499,773.71
37 GOSPER	908,508,075	0.226358	0.000000	0.226358	2,056,483.14	84 STANTON	1,632,121,100	0.289478	0.000000	0.289478	4,724,636.92
38 GRANT	329,998,967	0.303621	0.000000	0.303621	1,001,949.29	85 THAYER	1,916,233,586	0.145235	0.000000	0.145235	2,783,047.36
39 GREELEY	986,946,910	0.236787	0.000000	0.236787	2,336,964.98	86 THOMAS	358,135,298	0.241613	0.000000	0.241613	865,304.24
40 HALL	6,191,544,621	0.377322	0.000000	0.377322	23,362,090.22	87 THURSTON *	1,030,550,086	0.370076	0.032122	0.402198	4,144,857.94
41 HAMILTON	3,050,699,069	0.158833	0.014383	0.173216	5,284,305.54	88 VALLEY *	991,050,558	0.322849	0.017151	0.340000	3,369,575.73
42 HARLAN *	1,032,853,507	0.230499	0.000000	0.230499	2,380,727.37	89 WASHINGTON *	3,798,116,591	0.334791	0.000000	0.334791	12,715,765.98
43 HAYES	517,577,753	0.192260	0.000000	0.192260	995,098.30	90 WAYNE	2,156,844,846	0.241586	0.000000	0.241586	5,210,640.96
44 HITCHCOCK	757,275,137	0.259456	0.000000	0.259456	1,964,801.14	91 WEBSTER	1,089,037,746	0.337369	0.021117	0.358486	3,904,053.65
45 HOLT *	2,910,969,819	0.295668	0.040469	0.336137	9,784,877.77	92 WHEELER	639,247,288	0.274820	0.000000	0.274820	1,756,782.76
46 HOOKER	350,634,420	0.242167	0.000000	0.242167	849,122.46	93 YORK	3,494,747,025	0.196459	0.025049	0.221508	7,741,167.58
47 HOWARD	1,456,868,875	0.161644	0.000000	0.161644	2,354,941.62	STATE TOTALS	285,347,316,925				\$ 810,773,774.82

* County also has townships that set tax rates.

Table 12 School Systems 2022-2023 Cumulative Totals

School System by County/District#	Class	Cnty/Dist# syscode	Unified	School System Value	School System Taxes (excluding bond taxes)*
LEARNING COMM. DOUGLAS & SARPY	0	00-9000	L	79,398,098,769	\$12,806,482.29
KENESAW 3	3	01-0003		462,761,004	4,069,110.25
HASTINGS 18	3	01-0018		1,439,983,853	16,444,624.21
ADAMS CENTRAL HIGH 90	3	01-0090		1,895,126,669	13,434,445.76
SILVER LAKE 123	3	01-0123		778,808,491	4,459,127.59
NELIGH-OAKDALE 9	3	02-0009		562,252,159	5,596,406.41
ELGIN 18	3	02-0018		740,947,548	3,290,649.26
SUMMERLAND 115	3	02-0115		1,076,750,472	5,822,857.71
ARTHUR CO HIGH 500	3	03-0500		274,080,328	2,353,537.80
BANNER 1	3	04-0001		310,641,482	2,714,394.50
SANDHILLS 71	3	05-0071		451,552,125	2,709,690.77
BOONE CENTRAL 1	3	06-0001		1,456,322,705	7,884,309.13
ST EDWARD 17	3	06-0017		445,800,404	3,040,848.32
RIVERSIDE 75	3	06-0075		820,219,021	4,596,137.54
ALLIANCE 6	3	07-0006		1,155,346,068	12,726,204.88
HEMINGFORD 10	3	07-0010		684,711,218	6,408,764.18
BOYD COUNTY SCH 51	3	08-0051		670,981,246	4,607,411.54
AINSWORTH 10	3	09-0010		974,121,678	6,666,668.11
GIBBON 2	3	10-0002		600,673,630	6,306,413.68
KEARNEY 7	3	10-0007		4,279,525,612	45,140,355.47
ELM CREEK 9	3	10-0009		412,564,013	3,994,866.09
SHELTON 19	3	10-0019		353,374,960	3,799,810.01
RAVENNA 69	3	10-0069		740,984,969	5,853,780.76
PLEASANTON 105	3	10-0105		383,195,395	3,427,337.85
AMHERST 119	3	10-0119		349,798,717	2,505,363.40
TEKAMAH-HERMAN 1	3	11-0001		921,410,152	7,028,309.69
OAKLAND-CRAIG 14	3	11-0014		568,675,966	5,655,062.90
LYONS-DECATUR NORTHEAST 20	3	11-0020		519,031,911	4,343,473.47
DAVID CITY 56	3	12-0056		1,397,162,674	10,690,265.80
EAST BUTLER 2R	3	12-0502		925,900,150	7,177,214.81
PLATTSMOUTH 1	3	13-0001		1,006,043,999	10,963,540.88
WEEPING WATER 22	3	13-0022		412,390,887	4,416,637.54
LOUISVILLE 32	3	13-0032		672,286,628	7,059,017.19
CONESTOGA 56	3	13-0056		954,047,450	10,000,653.40
ELMWOOD-MURDOCK 97	3	13-0097		533,449,670	5,187,153.45
HARTINGTON-NEWCASTLE 8	3	14-0008		1,178,371,850	6,474,435.38
RANDOLPH 45	3	14-0045		722,352,824	3,647,215.33
LAUREL-CONCORD-COLERIDGE 54	3	14-0054		1,002,018,876	8,005,067.65
WYNOT 101	3	14-0101		196,788,202	1,956,005.76
CHASE COUNTY SCHOOLS 10	3	15-0010		1,322,881,700	8,189,449.96
WAUNETA-PALISADE 536	3	15-0536		414,457,269	3,973,218.64
VALENTINE HIGH 6	3	16-0006		1,384,661,109	8,938,102.03
CODY-KILGORE 30	3	16-0030		192,384,251	1,830,496.53
SIDNEY 1	3	17-0001		727,759,714	7,641,482.59
LEYTON 3	3	17-0003		427,635,848	3,885,426.86
POTTER-DIX 9	3	17-0009		349,109,665	2,871,335.97
SUTTON 2	3	18-0002		790,757,374	5,689,499.70
HARVARD 11	3	18-0011		369,057,515	3,636,874.28
LEIGH 39	3	19-0039		455,135,355	3,835,302.92
CLARKSON 58	3	19-0058		422,306,577	3,301,175.28
HOWELLS-DODGE 70	3	19-0070		776,290,291	4,604,804.72
SCHUYLER CENTRAL HIGH 123	3	19-0123		1,475,704,230	15,084,212.36
WEST POINT 1	3	20-0001		1,464,093,960	9,589,332.71
BANCROFT-ROSALIE 20	3	20-0020		422,092,938	3,277,699.83
WISNER-PILGER 30	3	20-0030		992,347,886	6,100,169.97
ANSELMO-MERNA 15	3	21-0015		645,699,761	3,413,569.09
BROKEN BOW 25	3	21-0025		964,635,960	8,786,660.97
ANSLEY 44	3	21-0044		373,673,046	3,233,402.24
SARGENT 84	3	21-0084		372,522,437	3,080,106.95
ARNOLD 89	3	21-0089		453,303,714	3,422,557.26
CALLAWAY 180	3	21-0180		472,644,925	3,504,106.76
SO SIOUX CITY 11	3	22-0011		1,322,681,174	14,088,861.92
HOMER 31	3	22-0031		435,581,594	3,229,293.95
CHADRON 2	3	23-0002		628,261,274	\$6,471,495.76

Table 12 School Systems 2022-2023 Cumulative Totals

School System by County/District#	Class	Cnty/Dist# syscode	Unified	School System Value	School System Taxes (excluding bond taxes)*
CRAWFORD 71	3	23-0071		275,500,752	\$2,539,105.59
LEXINGTON 1	3	24-0001		1,160,075,303	12,180,808.26
OVERTON 4	3	24-0004		349,304,096	3,423,236.25
COZAD 11	3	24-0011		830,896,229	8,724,403.93
GOTHENBURG 20	3	24-0020		888,644,192	9,330,774.18
SUMNER-EDDYVILLE-MILLER 101	3	24-0101		387,028,477	3,698,120.82
CREEK VALLEY 25	3	25-0025		476,939,327	3,742,574.18
SOUTH PLATTE 95	3	25-0095		470,301,942	3,033,452.78
PONCA 1	3	26-0001		458,494,062	4,757,653.23
ALLEN 70	3	26-0070		348,839,830	2,697,679.98
EMERSON-HUBBARD 561	3	26-0561		467,925,654	3,717,618.46
FREMONT 1	3	27-0001		3,082,437,584	31,752,206.76
SCRIBNER-SNYDER 62	3	27-0062		515,529,829	3,940,500.77
LOGAN VIEW 594	3	27-0594		925,694,934	7,349,068.23
NORTH BEND CENTRAL 595	3	27-0595		1,161,425,308	7,972,482.72
OMAHA 1	5	28-0001		28,857,734,852	308,202,768.18
ELKHORN 10	3	28-0010		8,553,694,255	89,813,696.01
DOUGLAS CO. WEST COMMUNITY 15	3	28-0015		1,410,124,605	12,226,267.05
MILLARD 17	3	28-0017		13,596,566,857	148,882,581.64
RALSTON 54	3	28-0054		2,098,119,125	22,171,553.56
BENNINGTON 59	3	28-0059		2,128,403,905	23,104,855.93
WESTSIDE 66	3	28-0066		4,400,677,335	49,077,789.05
DUNDY CO 117	3	29-0117		1,001,657,979	5,883,782.98
EXETER-MILLIGAN 1	3	30-0001		707,781,334	4,372,904.21
FILLMORE CO. DIST 25	3	30-0025		1,177,920,262	8,016,923.38
SHICKLEY 54	3	30-0054		500,906,598	4,123,762.98
FRANKLIN R6	3	31-0506		449,356,279	4,545,414.93
MAYWOOD 46	3	32-0046		346,635,188	3,031,332.42
EUSTIS-FARNAM 95	3	32-0095		428,915,759	3,449,498.33
MEDICINE VALLEY 125	3	32-0125		284,028,193	2,848,915.29
ARAPAHOE 18	3	33-0018		485,445,719	3,648,703.73
CAMBRIDGE 21	3	33-0021		339,928,018	3,235,755.62
SOUTHERN VALLEY 540	3	33-0540		790,184,516	6,515,161.05
SOUTHERN 1	3	34-0001		401,193,624	4,332,891.42
BEATRICE 15	3	34-0015		1,384,713,529	14,892,608.09
FREEMAN 34	3	34-0034		586,408,079	4,928,607.61
DILLER-ODELL 100	3	34-0100		599,542,818	4,719,208.51
GARDEN CO HIGH 1	3	35-0001		871,605,677	3,468,494.38
BURWELL HIGH 100	3	36-0100		457,017,615	4,773,745.46
ELWOOD 30	3	37-0030		576,774,232	3,979,553.11
HYANNIS HIGH 11	3	38-0011		654,504,196	3,030,147.27
CENTRAL VALLEY 60	3	39-0060		858,552,691	6,920,982.19
GRAND ISLAND 2	3	40-0002		3,960,956,472	42,778,384.61
NORTHWEST HIGH 82	3	40-0082		1,034,478,495	8,005,900.42
WOOD RIVER HIGH 83	3	40-0083		794,115,459	8,309,592.59
DONIPHAN-TRUMBULL 126	3	40-0126		716,962,132	6,855,677.68
GILTNER 2	3	41-0002		348,435,758	2,960,334.24
HAMPTON 91	3	41-0091		350,817,262	2,575,745.25
AURORA 4R	3	41-0504		1,774,316,239	15,352,891.28
ALMA 2	3	42-0002		383,092,388	3,737,436.67
HAYES CENTER 79	3	43-0079		386,491,599	2,920,444.97
HITCHCOCK COUNTY SCHOOLS 70	3	44-0070		446,611,864	3,934,493.62
O'NEILL 7	3	45-0007		1,121,052,753	10,665,242.08
STUART 44	3	45-0044		180,159,202	1,646,163.78
CHAMBERS 137	3	45-0137		277,144,774	2,251,767.30
WEST HOLT PUBLIC SCH 239	3	45-0239		979,175,087	6,568,320.54
MULLEN 1	3	46-0001		592,095,705	3,210,738.40
ST PAUL 1	3	47-0001		689,359,531	6,925,354.19
CENTURA 100	3	47-0100		610,980,174	6,204,055.38
ELBA 103	3	47-0103		168,343,629	1,607,617.75
FAIRBURY 8	3	48-0008		1,175,708,499	11,846,173.21
TRI COUNTY 300	3	48-0300		920,178,527	6,668,923.17
MERIDIAN 303	3	48-0303		431,725,505	2,997,524.66
STERLING 33	3	49-0033		331,398,826	\$3,238,292.40

Table 12 School Systems 2022-2023 Cumulative Totals

School System by County/District#	Class	Cnty/Dist# syscode	Unified	School System Value	School System Taxes (excluding bond taxes)*
JOHNSON CO CENTRAL 50	3	49-0050		759,964,936	\$7,979,598.36
WILCOX-HILDRETH 1	3	50-0001		733,458,730	5,893,464.03
AXTELL R1	3	50-0501		532,018,933	4,764,245.69
MINDEN R3	3	50-0503		1,271,814,673	10,995,524.06
OGALLALA 1	3	51-0001		1,346,550,284	11,417,785.78
PAXTON 6	3	51-0006		497,686,545	2,575,760.42
KEYA PAHA CO HIGH 100	3	52-0100		506,652,082	2,246,625.02
KIMBALL 1	3	53-0001		588,679,228	6,122,276.93
CREIGHTON 13	3	54-0013		523,131,224	4,646,588.81
CROFTON 96	3	54-0096		636,350,585	5,187,800.72
NIOBRARA 1R	3	54-0501		206,164,276	1,817,872.09
SANTEE C5	3	54-0505		6,834,506	67,426.24
WAUSA 76R	3	54-0576		374,571,573	3,389,169.70
VERDIGRE 83R	3	54-0583		329,354,571	2,867,703.28
BLOOMFIELD 86R	3	54-0586		654,129,433	4,176,008.21
LINCOLN 1	4	55-0001		28,729,760,609	306,855,136.22
WAVERLY 145	3	55-0145		2,111,438,786	22,190,708.30
MALCOLM 148	3	55-0148		444,390,985	4,107,244.33
NORRIS 160	3	55-0160		1,870,007,635	19,577,157.04
RAYMOND CENTRAL 161	3	55-0161		854,221,616	8,905,578.72
NORTH PLATTE 1	3	56-0001		2,668,274,381	29,033,381.57
BRADY 6	3	56-0006		334,290,549	3,175,814.72
MAXWELL 7	3	56-0007		309,699,583	2,550,240.10
HERSHEY 37	3	56-0037		575,172,449	5,938,382.67
SUTHERLAND 55	3	56-0055		427,754,483	4,484,575.75
WALLACE 65R	3	56-0565		507,002,947	4,271,720.87
STAPLETON R1	3	57-0501		395,657,970	2,525,441.10
LOUP CO 25	3	58-0025		331,777,488	2,248,130.61
MADISON 1	3	59-0001		825,591,537	7,590,468.39
NORFOLK 2	3	59-0002		3,085,076,760	33,261,191.80
BATTLE CREEK 5	3	59-0005		674,781,227	5,231,750.03
NEWMAN GROVE 13	3	59-0013		632,595,582	3,809,677.32
ELKHORN VALLEY 80	3	59-0080		708,894,777	5,559,553.41
MCPHERSON CO HIGH 90	3	60-0090		332,208,196	2,355,804.86
CENTRAL CITY 4	3	61-0004		1,066,999,704	10,021,061.73
PALMER 49	3	61-0049		308,927,976	3,001,922.02
BAYARD 21	3	62-0021		320,070,323	3,345,920.20
BRIDGEPORT 63	3	62-0063		635,695,619	6,661,987.05
FULLERTON 1	3	63-0001		530,146,109	4,716,340.64
TWIN RIVER 30	3	63-0030		1,027,580,823	8,460,484.87
JOHNSON-BROCK 23	3	64-0023		466,211,960	2,980,942.62
AUBURN 29	3	64-0029		671,345,274	7,216,082.35
SUPERIOR 11	3	65-0011		518,283,876	5,293,372.39
SO CENTRAL NE UNIF 5	3	65-2005	U	1,492,042,745	11,719,104.06
SYRACUSE-DUNBAR-AVOCA 27	3	66-0027		912,813,922	8,519,972.16
NEBRASKA CITY 111	3	66-0111		1,029,047,980	11,156,834.60
PALMYRA OR1	3	66-0501		666,535,205	6,135,458.94
PAWNEE CITY 1	3	67-0001		352,871,041	3,316,995.01
LEWISTON 69	3	67-0069		457,821,245	3,421,224.02
PERKINS COUNTY SCHOOLS 20	3	68-0020		1,102,001,556	6,601,011.92
HOLDREGE 44	3	69-0044		1,184,636,639	11,435,584.11
BERTRAND 54	3	69-0054		581,595,118	5,052,223.51
LOOMIS 55	3	69-0055		493,947,933	3,212,838.72
PIERCE 2	3	70-0002		857,110,841	7,743,749.31
PLAINVIEW 5	3	70-0005		746,531,885	5,560,669.39
OSMOND 42R	3	70-0542		401,460,643	3,236,298.64
COLUMBUS 1	3	71-0001		2,427,867,107	25,671,911.51
LAKEVIEW COMMUNITY 5	3	71-0005		1,649,414,073	10,443,677.52
HUMPHREY 67	3	71-0067		973,518,672	3,799,006.86
CROSS COUNTY 15	3	72-0015		818,284,555	5,527,738.77
OSCEOLA 19	3	72-0019		528,846,171	4,003,597.85
SHELBY-RISING CITY 32	3	72-0032		791,431,154	5,183,880.83
HIGH PLAINS COMMUNITY 75	3	72-0075		860,077,988	5,596,861.78
MCCOOK 17	3	73-0017		869,740,190	8,821,766.22

Table 12 School Systems 2022-2023 Cumulative Totals

School System by County/District#	Class	Cnty/Dist# syscode	Unified	School System Value	School System Taxes (excluding bond taxes)*
SOUTHWEST 179	3	73-0179		684,185,869	\$4,919,628.89
FALLS CITY 56	3	74-0056		958,063,896	9,754,766.51
HUMBOLDT TABLE RK STEINAUER 70	3	74-0070		826,042,063	5,937,122.97
ROCK CO HIGH 100	3	75-0100		663,618,017	3,772,012.85
CRETE 2	3	76-0002		1,273,733,609	13,343,901.53
DORCHESTER 44	3	76-0044		405,591,595	2,979,224.56
FRIEND 68	3	76-0068		459,899,084	3,564,590.80
WILBER-CLATONIA 82	3	76-0082		717,161,581	7,363,456.86
BELLEVUE 1	3	77-0001		3,965,292,822	41,635,574.66
PAPILLION-LAVISTA 27	3	77-0027		7,824,159,535	80,887,256.94
GRETNA 37	3	77-0037		3,998,355,227	41,982,784.35
SPRINGFIELD PLATTEVIEW 46	3	77-0046		2,564,970,256	17,983,847.98
ASHLAND-GREENWOOD 1	3	78-0001		1,190,614,679	9,108,207.01
YUTAN 9	3	78-0009		384,481,740	4,034,064.51
WAHOO 39	3	78-0039		1,192,654,469	12,469,794.90
MEAD 72	3	78-0072		474,289,073	4,500,383.27
CEDAR BLUFFS 107	3	78-0107		332,892,057	3,201,601.20
MINATARE 2	3	79-0002		51,256,224	549,116.95
MORRILL 11	3	79-0011		404,327,970	4,483,883.94
GERING 16	3	79-0016		859,306,552	9,148,973.97
MITCHELL 31	3	79-0031		324,750,257	3,199,189.48
SCOTTSBLUFF 32	3	79-0032		1,682,078,306	18,166,473.52
MILFORD 5	3	80-0005		718,247,203	7,046,883.79
SEWARD 9	3	80-0009		1,764,433,196	15,263,505.38
CENTENNIAL 67R	3	80-0567		1,560,722,182	8,408,270.62
HAY SPRINGS 3	3	81-0003		177,622,024	1,787,349.46
GORDON-RUSHVILLE HIGH SCH 10	3	81-0010		937,012,089	8,603,564.71
LOUP CITY 1	3	82-0001		645,601,669	5,121,437.91
LITCHFIELD 15	3	82-0015		274,012,013	2,686,812.38
SIOUX CO HIGH 500	3	83-0500		552,481,305	3,783,006.95
STANTON 3	3	84-0003		638,216,360	6,185,142.21
DESHLER 60	3	85-0060		518,049,234	4,120,564.30
THAYER CENTRAL COMM 70	3	85-0070		846,631,894	5,857,670.12
BRUNING-DAVENPORT UNIF	3	85-2001	U	854,727,291	4,273,643.48
THEDFORD HIGH 1	3	86-0001		335,666,756	2,035,733.46
PENDER 1	3	87-0001		617,834,568	5,291,060.89
WALTHILL 13	3	87-0013		169,303,449	1,777,607.02
UMO N HO NATION SCH 16	3	87-0016		18,271,085	191,828.58
WINNEBAGO 17	3	87-0017		107,717,548	1,127,029.10
ORD 5	3	88-0005		807,446,262	6,532,718.29
ARCADIA 21	3	88-0021		162,515,721	1,905,735.54
BLAIR 1	3	89-0001		2,283,651,525	22,608,172.62
FORT CALHOUN 3	3	89-0003		544,854,555	5,884,435.16
ARLINGTON 24	3	89-0024		770,599,197	7,636,019.80
WAYNE 17	3	90-0017		1,065,737,500	10,809,958.74
WAKEFIELD 60R	3	90-0560		537,174,917	5,433,341.77
WINSIDE 595	3	90-0595		465,960,691	3,454,080.99
RED CLOUD 2	3	91-0002		396,004,580	3,433,024.64
BLUE HILL 74	3	91-0074		373,615,594	3,641,691.40
WHEELER CENTRAL 45	3	92-0045		623,252,920	3,525,910.05
YORK 12	3	93-0012		1,232,284,232	13,206,015.85
MCCOOL JUNCTION 83	3	93-0083		361,320,845	3,031,399.65
HEARTLAND 96	3	93-0096		812,640,983	4,265,230.82
244 School Systems 2022-2023 Value excludes duplicate of Learning Community *school taxes levied excludes bond taxes voted on by patrons				285,347,316,925	2,686,853,985

Table 12 School Systems 2022-2023 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 2022-2023 Detail of Base Schools & Counties within each School System

Cnty/Dist#	School System Name	County Number & Name	Base School District	2022 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2022 Total Tax Rate	2022 Excluding Bond ⁽²⁾
00-9000 0	LEARNING COMM. DOUGLAS & SARPY	28 DOUGLAS	LEARNING COMM. DOUGLAS & SARPY	57,659,528,630	0.014880	0.000000	0.001250	0.000000	0.016130	\$9,300,484.22
00-9000 0	LEARNING COMM. DOUGLAS & SARPY	77 SARPY	LEARNING COMM. DOUGLAS & SARPY	21,675,947,009	0.014878	0.000000	0.001250	0.000000	0.016128	3,495,898.15
00-9000 0	LEARNING COMM. DOUGLAS & SARPY	89 WASHINGTON	LEARNING COMM. DOUGLAS & SARPY	62,623,130	0.014878	0.000000	0.001250	0.000000	0.016128	10,099.92
			School system total	79,398,098,769						12,806,482.29
01-0003 3	KENESAW 3	1 ADAMS	KENESAW 3	396,842,559	0.810337	0.068974	0.000000	0.000000	0.879311	3,489,481.49
01-0003 3	KENESAW 3	40 HALL	KENESAW 3	20,729,767	0.810337	0.068974	0.000000	0.000000	0.879311	182,279.34
01-0003 3	KENESAW 3	50 KEARNEY	KENESAW 3	45,188,678	0.810337	0.068974	0.000000	0.000000	0.879311	397,349.42
			School system total	462,761,004						4,069,110.25
01-0018 3	HASTINGS 18	1 ADAMS	HASTINGS 18	1,439,983,853	1.120000	0.000000	0.000000	0.000000	1.142000	16,444,624.21
01-0090 3	ADAMS CENTRAL HIGH 90	1 ADAMS	ADAMS CENTRAL HIGH 90	1,780,486,548	0.656127	0.052767	0.000000	0.000000	0.708894	12,621,767.77
01-0090 3	ADAMS CENTRAL HIGH 90	18 CLAY	ADAMS CENTRAL HIGH 90	101,244,811	0.656127	0.052767	0.000000	0.000000	0.708894	717,719.32
01-0090 3	ADAMS CENTRAL HIGH 90	40 HALL	ADAMS CENTRAL HIGH 90	8,470,632	0.656127	0.052767	0.000000	0.000000	0.708894	60,047.90
01-0090 3	ADAMS CENTRAL HIGH 90	50 KEARNEY	ADAMS CENTRAL HIGH 90	3,738,767	0.656127	0.052767	0.000000	0.000000	0.708894	26,503.92
01-0090 3	ADAMS CENTRAL HIGH 90	91 WEBSTER	ADAMS CENTRAL HIGH 90	1,185,911	0.656127	0.052767	0.000000	0.000000	0.708894	8,406.85
			School system total	1,895,126,669						13,434,445.76
01-0123 3	SILVER LAKE 123	1 ADAMS	SILVER LAKE 123	358,252,810	0.553099	0.019458	0.000000	0.000000	0.572557	2,051,202.68
01-0123 3	SILVER LAKE 123	31 FRANKLIN	SILVER LAKE 123	116,428,028	0.553099	0.019458	0.000000	0.000000	0.572557	666,618.08
01-0123 3	SILVER LAKE 123	50 KEARNEY	SILVER LAKE 123	31,405,614	0.553099	0.019458	0.000000	0.000000	0.572557	179,815.23
01-0123 3	SILVER LAKE 123	91 WEBSTER	SILVER LAKE 123	272,722,039	0.553099	0.019458	0.000000	0.000000	0.572557	1,561,491.60
			School system total	778,808,491						4,459,127.59
02-0009 3	NELIGH-OAKDALE 9	2 ANTELOPE	NELIGH-OAKDALE 9	560,946,384	0.898281	0.084618	0.000000	0.000000	0.995354	5,583,409.31
02-0009 3	NELIGH-OAKDALE 9	70 PIERCE	NELIGH-OAKDALE 9	1,305,775	0.898281	0.084618	0.000000	0.000000	0.995354	12,997.10
			School system total	562,252,159						5,596,406.41
02-0018 3	ELGIN 18	2 ANTELOPE	ELGIN 18	670,057,454	0.416848	0.027265	0.000000	0.000000	0.444113	2,975,816.65
02-0018 3	ELGIN 18	6 BOONE	ELGIN 18	46,814,560	0.416848	0.027265	0.000000	0.000000	0.444113	207,909.85
02-0018 3	ELGIN 18	92 WHEELER	ELGIN 18	24,075,534	0.416848	0.027265	0.000000	0.000000	0.444113	106,922.76
			School system total	740,947,548						3,290,649.26
02-2001 3	SUMMERLAND 115	2 ANTELOPE	SUMMERLAND 115	715,907,339	0.54078	0.000000	0.000000	0.000000	0.54078	3,871,489.09
02-2001 3	SUMMERLAND 115	45 HOLT	SUMMERLAND 115	301,377,156	0.54078	0.000000	0.000000	0.000000	0.54078	1,629,788.13
02-2001 3	SUMMERLAND 115	54 KNOX	SUMMERLAND 115	22,266,051	0.54078	0.000000	0.000000	0.000000	0.54078	120,410.40
02-2001 3	SUMMERLAND 115	92 WHEELER	SUMMERLAND 115	37,199,926	0.54078	0.000000	0.000000	0.000000	0.54078	201,170.09
			School system total	1,076,750,472						5,822,857.71
03-0500 2	ARTHUR CO HIGH 500	3 ARTHUR	ARTHUR CO HIGH 500	263,992,642	0.847646	0.011056	0.000000	0.000000	0.858702	2,266,914.46
03-0500 2	ARTHUR CO HIGH 500	51 KEITH	ARTHUR CO HIGH 500	1,271,123	0.847646	0.011056	0.000000	0.000000	0.858702	10,915.18
03-0500 2	ARTHUR CO HIGH 500	60 MCPHERSON	ARTHUR CO HIGH 500	8,816,563	0.847646	0.011056	0.000000	0.000000	0.858702	75,708.16
			School system total	274,080,328						2,353,537.80
04-0001 3	BANNER 1	4 BANNER	BANNER 1	271,957,743	0.857506	0.016295	0.000000	0.000000	0.873801	2,376,374.94
04-0001 3	BANNER 1	62 MORRILL	BANNER 1	37,629,305	0.857506	0.016295	0.000000	0.000000	0.873801	328,805.85
04-0001 3	BANNER 1	79 SCOTTS BLUFF	BANNER 1	1,054,434	0.857506	0.016295	0.000000	0.000000	0.873801	9,213.71
			School system total	310,641,482						2,714,394.50
05-0071 3	SANDHILLS 71	5 BLAINE	SANDHILLS 71	336,714,626	0.565973	0.034110	0.000000	0.000000	0.600083	2,020,567.52
05-0071 3	SANDHILLS 71	9 BROWN	SANDHILLS 71	13,176,147	0.565973	0.034110	0.000000	0.000000	0.600083	79,067.96
05-0071 3	SANDHILLS 71	21 CUSTER	SANDHILLS 71	23,715,435	0.565973	0.034110	0.000000	0.000000	0.600083	142,312.49
05-0071 3	SANDHILLS 71	57 LOGAN	SANDHILLS 71	12,133,530	0.565973	0.034110	0.000000	0.000000	0.600083	72,811.39
05-0071 3	SANDHILLS 71	58 LOUP	SANDHILLS 71	10,298,720	0.566000	0.034100	0.000000	0.000000	0.600100	61,802.68
05-0071 3	SANDHILLS 71	86 THOMAS	SANDHILLS 71	55,513,667	0.565973	0.034110	0.000000	0.000000	0.600083	333,128.73
			School system total	451,552,125						\$2,709,690.77

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

Table 13 School Systems 2022-2023 Detail of Base Schools & Counties within each School System

Cnty/Dist# SvsCode/Class	School System Name	County Number & Name	Base School District	Base School Code/Class	2022 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2022 Total Tax Rate	2,022 Excluding Bond ⁽²⁾
06-0001 3	BOONE CENTRAL 1	2 ANTELOPE	BOONE CENTRAL 1	06-0001 3	5,383,258	0.478617	0.062767	0.000000	0.000000	0.541384	\$29,144.16
06-0001 3	BOONE CENTRAL 1	6 BOONE	BOONE CENTRAL 1	06-0001 3	1,450,939,447	0.478617	0.062767	0.000000	0.000000	0.541384	7,855,164.97
			School system total		1,456,322,705						7,884,309.13
06-0017 3	ST EDWARD 17	6 BOONE	ST EDWARD 17	06-0017 3	237,104,553	0.671913	0.010196	0.000000	0.000000	0.682109	1,617,314.17
06-0017 3	ST EDWARD 17	63 NANCE	ST EDWARD 17	06-0017 3	48,848,032	0.671913	0.010196	0.000000	0.000000	0.682109	333,197.13
06-0017 3	ST EDWARD 17	71 PLATTE	ST EDWARD 17	06-0017 3	159,847,819	0.671913	0.010196	0.000000	0.000000	0.682109	1,090,337.02
			School system total		445,800,404						3,040,848.32
06-0075 3	RIVERSIDE 75	6 BOONE	RIVERSIDE 75	06-0075 3	499,200,434	0.550354	0.010000	0.000000	0.000000	0.560354	2,797,293.59
06-0075 3	RIVERSIDE 75	39 GREELEY	RIVERSIDE 75	06-0075 3	268,180,597	0.550354	0.010000	0.000000	0.000000	0.560354	1,502,763.44
06-0075 3	RIVERSIDE 75	63 NANCE	RIVERSIDE 75	06-0075 3	52,166,825	0.550354	0.010000	0.000000	0.000000	0.560354	292,319.61
06-0075 3	RIVERSIDE 75	92 WHEELER	RIVERSIDE 75	06-0075 3	671,165	0.550354	0.010000	0.000000	0.000000	0.560354	3,760.90
			School system total		820,219,021						4,596,137.54
07-0006 3	ALLIANCE 6	7 BOX BUTTE	ALLIANCE 6	07-0006 3	1,011,388,566	0.930136	0.119485	0.051883	0.000000	1.101504	11,140,503.64
07-0006 3	ALLIANCE 6	62 MORRILL	ALLIANCE 6	07-0006 3	54,101,184	0.930136	0.119485	0.051883	0.000000	1.101504	595,928.29
07-0006 3	ALLIANCE 6	81 SHERIDAN	ALLIANCE 6	07-0006 3	89,856,318	0.930136	0.119485	0.051883	0.000000	1.101504	989,772.95
			School system total		1,155,346,068						12,726,204.88
07-0010 3	HEMINGFORD 10	7 BOX BUTTE	HEMINGFORD 10	07-0010 3	554,940,346	0.891721	0.044258	0.000000	0.000000	0.935979	5,194,133.61
07-0010 3	HEMINGFORD 10	23 DAWES	HEMINGFORD 10	07-0010 3	110,770,729	0.891721	0.044258	0.000000	0.000000	0.935979	1,036,792.98
07-0010 3	HEMINGFORD 10	81 SHERIDAN	HEMINGFORD 10	07-0010 3	19,000,143	0.891721	0.044258	0.000000	0.000000	0.935979	177,837.59
			School system total		684,711,218						6,408,764.18
08-0051 3	BOYD COUNTY SCH 51	8 BOYD	BOYD COUNTY SCH 51	08-0051 3	587,418,931	0.676805	0.009861	0.000000	0.000000	0.686666	4,033,617.24
08-0051 3	BOYD COUNTY SCH 51	45 HOLT	BOYD COUNTY SCH 51	08-0051 3	57,897,798	0.676805	0.009861	0.000000	0.000000	0.686666	397,564.77
08-0051 3	BOYD COUNTY SCH 51	54 KNOX	BOYD COUNTY SCH 51	08-0051 3	25,664,517	0.676805	0.009861	0.000000	0.000000	0.686666	176,229.53
			School system total		670,981,246						4,607,411.54
09-0010 3	AINSWORTH 10	9 BROWN	AINSWORTH 10	09-0010 3	970,288,073	0.625943	0.058433	0.000000	0.000000	0.684376	6,640,431.78
09-0010 3	AINSWORTH 10	75 ROCK	AINSWORTH 10	09-0010 3	3,833,605	0.625943	0.058433	0.000000	0.000000	0.684376	26,236.33
			School system total		974,121,678						6,666,668.11
10-0002 3	GIBBON 2	10 BUFFALO	GIBBON 2	10-0002 3	539,137,042	0.994059	0.055830	0.000000	0.000000	1.049889	5,660,347.18
10-0002 3	GIBBON 2	50 KEARNEY	GIBBON 2	10-0002 3	61,536,588	0.994059	0.055830	0.000000	0.000000	1.049889	646,066.50
			School system total		600,673,630						6,306,413.68
10-0007 3	KEARNEY 7	10 BUFFALO	KEARNEY 7	10-0007 3	4,146,095,954	1.016537	0.008260	0.030000	0.000000	1.054797	43,732,941.83
10-0007 3	KEARNEY 7	50 KEARNEY	KEARNEY 7	10-0007 3	108,827,517	1.016537	0.008260	0.030000	0.000000	1.054797	1,147,910.80
10-0007 3	KEARNEY 7	69 PHELPS	KEARNEY 7	10-0007 3	24,602,141	1.016537	0.008260	0.030000	0.000000	1.054797	259,502.84
			School system total		4,279,525,612						45,140,355.47
10-0009 3	ELM CREEK 9	10 BUFFALO	ELM CREEK 9	10-0009 3	295,426,789	0.923223	0.045078	0.000000	0.000000	0.968301	2,860,624.11
10-0009 3	ELM CREEK 9	24 DAWSON	ELM CREEK 9	10-0009 3	14,876,532	0.923223	0.045078	0.000000	0.000000	0.968301	144,049.76
10-0009 3	ELM CREEK 9	69 PHELPS	ELM CREEK 9	10-0009 3	102,260,692	0.923223	0.045078	0.000000	0.000000	0.968301	990,192.22
			School system total		412,564,013						3,994,866.09
10-0019 3	SHELTON 19	1 ADAMS	SHELTON 19	10-0019 3	2,862,580	1.031897	0.017381	0.026012	0.000000	1.075290	30,781.07
10-0019 3	SHELTON 19	10 BUFFALO	SHELTON 19	10-0019 3	271,261,839	1.031897	0.017381	0.026012	0.000000	1.075290	2,916,854.93
10-0019 3	SHELTON 19	40 HALL	SHELTON 19	10-0019 3	76,072,856	1.031897	0.017381	0.026012	0.000000	1.075290	818,004.64
10-0019 3	SHELTON 19	50 KEARNEY	SHELTON 19	10-0019 3	3,177,685	1.031897	0.017381	0.026012	0.000000	1.075290	34,169.37
			School system total		353,374,960						\$3,799,810.01

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

Table 13 School Systems 2022-2023 Detail of Base Schools & Counties within each School System

Cnty/Dist# SvsCode/Class	School System Name	County Number & Name	Base School District	Base School Code/Class	2022 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2022 Total Tax Rate	2,022 Excluding Bond ⁽²⁾
10-0069 3	RAVENNA 69	10 BUFFALO	RAVENNA 69	10-0069 3	582,540,369	0.700000	0.089999	0.000000	0.000000	0.789999	\$4,602,068.31
10-0069 3	RAVENNA 69	82 SHERMAN	RAVENNA 69	10-0069 3	158,444,600	0.700000	0.089999	0.000000	0.000000	0.789999	1,251,712.45
			School system total		740,984,969						5,853,780.76
10-0105 3	PLEASANTON 105	10 BUFFALO	PLEASANTON 105	10-0105 3	377,707,419	0.864095	0.030314	0.000000	0.000000	0.894409	3,378,252.84
10-0105 3	PLEASANTON 105	82 SHERMAN	PLEASANTON 105	10-0105 3	5,487,976	0.864095	0.030314	0.000000	0.000000	0.894409	49,085.01
			School system total		383,195,395						3,427,337.85
10-0119 2	AMHERST 119	10 BUFFALO	AMHERST 119	10-0119 2	349,798,717	0.716229	0.000000	0.000000	0.000000	0.716229	2,505,363.40
11-0001 3	TEKAMAH-HERMAN 1	11 BURT	TEKAMAH-HERMAN 1	11-0001 3	760,192,040	0.713409	0.049368	0.000000	0.000000	0.762777	5,798,573.31
11-0001 3	TEKAMAH-HERMAN 1	89 WASHINGTON	TEKAMAH-HERMAN 1	11-0001 3	161,218,112	0.713409	0.049368	0.000000	0.000000	0.762777	1,229,736.38
			School system total		921,410,152						7,028,309.69
11-0014 3	OAKLAND-CRAIG 14	11 BURT	OAKLAND-CRAIG 14	11-0014 3	545,307,814	0.994426	0.000000	0.000000	0.000000	0.994426	5,422,683.72
11-0014 3	OAKLAND-CRAIG 14	20 CUMING	OAKLAND-CRAIG 14	11-0014 3	22,542,841	0.994426	0.000000	0.000000	0.000000	0.994426	224,172.07
11-0014 3	OAKLAND-CRAIG 14	27 DODGE	OAKLAND-CRAIG 14	11-0014 3	825,311	0.994426	0.000000	0.000000	0.000000	0.994426	8,207.11
			School system total		568,675,966						5,655,062.90
11-0020 3	LYONS-DECATUR NORTHEAST 20	11 BURT	LYONS-DECATUR NORTHEAST 20	11-0020 3	472,825,849	0.836841	0.000000	0.000000	0.000000	0.836841	3,956,801.74
11-0020 3	LYONS-DECATUR NORTHEAST 20	20 CUMING	LYONS-DECATUR NORTHEAST 20	11-0020 3	11,801,770	0.836841	0.000000	0.000000	0.000000	0.836841	98,762.11
11-0020 3	LYONS-DECATUR NORTHEAST 20	87 THURSTON	LYONS-DECATUR NORTHEAST 20	11-0020 3	34,404,292	0.836841	0.000000	0.000000	0.000000	0.836841	287,909.62
			School system total		519,031,911						4,343,473.47
12-0056 3	DAVID CITY 56	12 BUTLER	DAVID CITY 56	12-0056 3	1,382,390,917	0.671480	0.093660	0.000000	0.000000	0.765140	10,577,241.04
12-0056 3	DAVID CITY 56	71 PLATTE	DAVID CITY 56	12-0056 3	27,984	0.671480	0.093660	0.000000	0.000000	0.765140	214.13
12-0056 3	DAVID CITY 56	78 SAUNDERS	DAVID CITY 56	12-0056 3	14,027,086	0.671480	0.093660	0.000000	0.000000	0.765140	107,326.96
12-0056 3	DAVID CITY 56	80 SEWARD	DAVID CITY 56	12-0056 3	716,687	0.671480	0.093660	0.000000	0.000000	0.765140	5,483.67
			School system total		1,397,162,674						10,690,265.80
12-0502 3	EAST BUTLER 2R	12 BUTLER	EAST BUTLER 2R	12-0502 3	512,087,243	0.670867	0.092448	0.011845	0.000000	0.775160	3,969,500.57
12-0502 3	EAST BUTLER 2R	78 SAUNDERS	EAST BUTLER 2R	12-0502 3	331,105,698	0.670867	0.092448	0.011845	0.000000	0.775160	2,566,600.74
12-0502 3	EAST BUTLER 2R	80 SEWARD	EAST BUTLER 2R	12-0502 3	82,707,209	0.670867	0.092448	0.011845	0.000000	0.775160	641,113.50
			School system total		925,900,150						7,177,214.81
13-0001 3	PLATTSMOUTH 1	13 CASS	PLATTSMOUTH 1	13-0001 3	1,006,043,999	1.049607	0.000000	0.040159	0.000000	1.089766	10,963,540.88
13-0022 3	WEEPING WATER 22	13 CASS	WEEPING WATER 22	13-0022 3	412,390,887	1.058727	0.000000	0.012255	0.000000	1.070982	4,416,637.54
13-0032 3	LOUISVILLE 32	13 CASS	LOUISVILLE 32	13-0032 3	666,955,710	1.010102	0.039898	0.000000	0.000000	1.050000	7,003,042.52
13-0032 3	LOUISVILLE 32	77 SARPY	LOUISVILLE 32	13-0032 3	5,330,918	1.010102	0.039898	0.000000	0.000000	1.050000	55,974.67
			School system total		672,286,628						7,059,017.19
13-0056 3	CONESTOGA 56	13 CASS	CONESTOGA 56	13-0056 3	939,138,829	0.899606	0.100000	0.048627	0.000000	1.048233	9,844,376.24
13-0056 3	CONESTOGA 56	66 OTOE	CONESTOGA 56	13-0056 3	14,908,621	0.899606	0.100000	0.048627	0.000000	1.048233	156,277.16
			School system total		954,047,450						10,000,653.40
13-0097 3	ELMWOOD-MURDOCK 97	13 CASS	ELMWOOD-MURDOCK 97	13-0097 3	520,684,486	0.834879	0.121212	0.016287	0.000000	0.972378	5,063,027.54
13-0097 3	ELMWOOD-MURDOCK 97	66 OTOE	ELMWOOD-MURDOCK 97	13-0097 3	12,765,184	0.834879	0.121212	0.016287	0.000000	0.972378	124,125.91
			School system total		533,449,670						5,187,153.45
14-0008 3	HARTINGTON-NEWCASTLE 8	14 CEDAR	HARTINGTON-NEWCASTLE 8	14-0008 3	910,241,126	0.453043	0.096395	0.000000	0.000000	0.549438	5,001,219.79
14-0008 3	HARTINGTON-NEWCASTLE 8	26 DIXON	HARTINGTON-NEWCASTLE 8	14-0008 3	268,130,724	0.453043	0.096395	0.000000	0.000000	0.549438	1,473,215.59
			School system total		1,178,371,850						\$6,474,435.38

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

Table 13 School Systems 2022-2023 Detail of Base Schools & Counties within each School System

Cnty/Dist#	SysCode/Class	School System Name	County Number & Name	Base School District	Base School Code/Class	2022 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2022 Total Tax Rate	2,022 Excluding Bond ⁽²⁾
14-0045	3	RANDOLPH 45	14 CEDAR	RANDOLPH 45	14-0045 3	376,010,959	0.495012	0.009895	0.000000	0.000000	0.504907	\$1,898,508.78
14-0045	3	RANDOLPH 45	70 PIERCE	RANDOLPH 45	14-0045 3	174,490,884	0.495012	0.009895	0.000000	0.000000	0.504907	881,017.94
14-0045	3	RANDOLPH 45	90 WAYNE	RANDOLPH 45	14-0045 3	171,850,981	0.495012	0.009895	0.000000	0.000000	0.504907	867,688.61
				School system total		722,352,824						3,647,215.33
14-0054	3	LAUREL-CONCORD-COLERIDGE 54	14 CEDAR	LAUREL-CONCORD-COLERIDGE 54	14-0054 3	787,214,588	0.690526	0.108367	0.000000	0.000000	0.798893	6,289,009.22
14-0054	3	LAUREL-CONCORD-COLERIDGE 54	26 DIXON	LAUREL-CONCORD-COLERIDGE 54	14-0054 3	187,602,608	0.690526	0.108367	0.000000	0.000000	0.798893	1,498,745.89
14-0054	3	LAUREL-CONCORD-COLERIDGE 54	90 WAYNE	LAUREL-CONCORD-COLERIDGE 54	14-0054 3	27,201,680	0.690526	0.108367	0.000000	0.000000	0.798893	217,312.54
				School system total		1,002,018,876						8,005,067.65
14-0101	3	WYNOT 101	14 CEDAR	WYNOT 101	14-0101 3	194,589,792	0.953820	0.040143	0.000000	0.000000	0.993963	1,934,154.36
14-0101	3	WYNOT 101	26 DIXON	WYNOT 101	14-0101 3	2,198,410	0.953820	0.040143	0.000000	0.000000	0.993963	21,851.40
				School system total		196,788,202						1,956,005.76
15-0010	3	CHASE COUNTY SCHOOLS 10	15 CHASE	CHASE COUNTY SCHOOLS 10	15-0010 3	1,248,466,511	0.588836	0.030225	0.000000	0.000000	0.619061	7,728,773.67
15-0010	3	CHASE COUNTY SCHOOLS 10	29 DUNDY	CHASE COUNTY SCHOOLS 10	15-0010 3	74,415,189	0.588836	0.030225	0.000000	0.000000	0.619061	460,676.29
				School system total		1,322,881,700						8,189,449.96
15-0536	3	WAUNETA-PALISADE 536	15 CHASE	WAUNETA-PALISADE 536	15-0536 3	135,017,948	0.788654	0.140000	0.030000	0.000000	0.958654	1,294,356.35
15-0536	3	WAUNETA-PALISADE 536	29 DUNDY	WAUNETA-PALISADE 536	15-0536 3	72,719,590	0.788654	0.140000	0.030000	0.000000	0.958654	697,130.34
15-0536	3	WAUNETA-PALISADE 536	43 HAYES	WAUNETA-PALISADE 536	15-0536 3	123,998,402	0.788654	0.140000	0.030000	0.000000	0.958654	1,188,718.14
15-0536	3	WAUNETA-PALISADE 536	44 HITCHCOCK	WAUNETA-PALISADE 536	15-0536 3	82,721,329	0.788654	0.140000	0.030000	0.000000	0.958654	793,013.81
				School system total		414,457,269						3,973,218.64
16-0006	3	VALENTINE HIGH 6	9 BROWN	VALENTINE HIGH 6	16-0006 3	1,830,947	0.639090	0.006416	0.000000	0.000000	0.645506	11,818.88
16-0006	3	VALENTINE HIGH 6	16 CHERRY	VALENTINE HIGH 6	16-0006 3	1,382,830,162	0.639090	0.006416	0.000000	0.000000	0.645506	8,926,283.15
				School system total		1,384,661,109						8,938,102.03
16-0030	2	CODY-KILGORE 30	16 CHERRY	CODY-KILGORE 30	16-0030 2	192,384,251	0.898995	0.052481	0.000000	0.000000	0.951476	1,830,496.53
17-0001	3	SIDNEY 1	17 CHEYENNE	SIDNEY 1	17-0001 3	727,759,714	1.049999	0.000000	&see bond Table14	0.000000	1.049999	7,641,482.59
17-0003	3	LEYTON 3	17 CHEYENNE	LEYTON 3	17-0003 3	342,391,848	0.891692	0.016889	0.000000	0.000000	0.908581	3,110,914.63
17-0003	3	LEYTON 3	62 MORRILL	LEYTON 3	17-0003 3	85,244,000	0.891692	0.016889	0.000000	0.000000	0.908581	774,512.23
				School system total		427,635,848						3,885,426.86
17-0009	3	POTTER-DIX 9	4 BANNER	POTTER-DIX 9	17-0009 3	2,913,485	0.799242	0.023230	0.000000	0.000000	0.822472	23,962.66
17-0009	3	POTTER-DIX 9	17 CHEYENNE	POTTER-DIX 9	17-0009 3	210,300,985	0.799242	0.023230	0.000000	0.000000	0.822472	1,729,670.72
17-0009	3	POTTER-DIX 9	53 KIMBALL	POTTER-DIX 9	17-0009 3	135,895,195	0.799242	0.023230	0.000000	0.000000	0.822472	1,117,702.59
				School system total		349,109,665						2,871,335.97
18-0002	3	SUTTON 2	18 CLAY	SUTTON 2	18-0002 3	554,450,823	0.642855	0.076644	0.000000	0.000000	0.719499	3,989,274.53
18-0002	3	SUTTON 2	30 FILLMORE	SUTTON 2	18-0002 3	193,673,749	0.642855	0.076644	0.000000	0.000000	0.719499	1,393,482.29
18-0002	3	SUTTON 2	41 HAMILTON	SUTTON 2	18-0002 3	28,307,591	0.642855	0.076644	0.000000	0.000000	0.719499	203,673.10
18-0002	3	SUTTON 2	93 YORK	SUTTON 2	18-0002 3	14,325,211	0.642855	0.076644	0.000000	0.000000	0.719499	103,069.78
				School system total		790,757,374						5,689,499.70
18-0011	3	HARVARD 11	18 CLAY	HARVARD 11	18-0011 3	340,966,631	0.985448	0.000000	0.000000	0.000000	0.985448	3,360,052.97
18-0011	3	HARVARD 11	41 HAMILTON	HARVARD 11	18-0011 3	28,090,884	0.985448	0.000000	0.000000	0.000000	0.985448	276,821.31
				School system total		369,057,515						3,636,874.28
19-0039	3	LEIGH 39	19 COLFAX	LEIGH 39	19-0039 3	154,080,142	0.771013	0.071659	0.000000	0.000000	0.842672	1,298,392.16
19-0039	3	LEIGH 39	71 PLATTE	LEIGH 39	19-0039 3	201,391,098	0.771013	0.071659	0.000000	0.000000	0.842672	1,697,068.24
19-0039	3	LEIGH 39	84 STANTON	LEIGH 39	19-0039 3	99,664,115	0.771013	0.071659	0.000000	0.000000	0.842672	839,842.52
				School system total		455,135,355						\$3,835,302.92

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

Table 13 School Systems 2022-2023 Detail of Base Schools & Counties within each School System

Cnty/Dist#	School System Name	County Number & Name	Base School District	Base School Code/Class	2022 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2022 Total Tax Rate	2,022 Excluding Bond ⁽²⁾
19-0058 3	CLARKSON 58	19 COLFAX	CLARKSON 58	19-0058 3	259,246,462	0.771700	0.010000	0.000000	0.000000	0.781700	\$2,026,532.80
19-0058 3	CLARKSON 58	71 PLATTE	CLARKSON 58	19-0058 3	1,719,140	0.771700	0.010000	0.000000	0.000000	0.781700	13,438.52
19-0058 3	CLARKSON 58	84 STANTON	CLARKSON 58	19-0058 3	161,340,975	0.771700	0.010000	0.000000	0.000000	0.781700	1,261,203.96
			School system total		422,306,577						3,301,175.28
19-0070 3	HOWELLS-DODGE 70	19 COLFAX	HOWELLS-DODGE 70	19-0070 3	270,493,003	0.528120	0.065060	0.000000	0.000000	0.593180	1,604,513.16
19-0070 3	HOWELLS-DODGE 70	20 CUMING	HOWELLS-DODGE 70	19-0070 3	209,828,757	0.528120	0.065060	0.000000	0.000000	0.593180	1,244,663.83
19-0070 3	HOWELLS-DODGE 70	27 DODGE	HOWELLS-DODGE 70	19-0070 3	226,514,656	0.528120	0.065060	0.000000	0.000000	0.593180	1,343,640.63
19-0070 3	HOWELLS-DODGE 70	84 STANTON	HOWELLS-DODGE 70	19-0070 3	69,453,875	0.528120	0.065060	0.000000	0.000000	0.593180	411,987.10
			School system total		776,290,291						4,604,804.72
19-0123 3	SCHUYLER CENTRAL HIGH 123	12 BUTLER	SCHUYLER CENTRAL HIGH 123	19-0123 3	136,919,166	0.953703	0.041080	0.027386	0.000000	1.022169	1,399,547.35
19-0123 3	SCHUYLER CENTRAL HIGH 123	19 COLFAX	SCHUYLER CENTRAL HIGH 123	19-0123 3	1,338,248,749	0.953703	0.041080	0.027386	0.000000	1.022169	13,679,182.95
19-0123 3	SCHUYLER CENTRAL HIGH 123	78 SAUNDERS	SCHUYLER CENTRAL HIGH 123	19-0123 3	536,315	0.953703	0.041080	0.027386	0.000000	1.022169	5,482.06
			School system total		1,475,704,230						15,084,212.36
20-0001 3	WEST POINT 1	20 CUMING	WEST POINT 1	20-0001 3	1,463,102,771	0.640064	0.014902	0.000000	0.000000	0.654966	9,582,840.74
20-0001 3	WEST POINT 1	27 DODGE	WEST POINT 1	20-0001 3	991,189	0.640064	0.014902	0.000000	0.000000	0.654966	6,491.97
			School system total		1,464,093,960						9,589,332.71
20-0020 3	BANCROFT-ROSALIE 20	11 BURT	BANCROFT-ROSALIE 20	20-0020 3	28,803,038	0.682010	0.044271	0.050253	0.000000	0.776534	223,665.55
20-0020 3	BANCROFT-ROSALIE 20	20 CUMING	BANCROFT-ROSALIE 20	20-0020 3	256,161,357	0.682010	0.044271	0.050253	0.000000	0.776534	1,989,183.23
20-0020 3	BANCROFT-ROSALIE 20	87 THURSTON	BANCROFT-ROSALIE 20	20-0020 3	137,128,543	0.682010	0.044271	0.050253	0.000000	0.776534	1,064,851.05
			School system total		422,092,938						3,277,699.83
20-0030 3	WISNER-PILGER 30	20 CUMING	WISNER-PILGER 30	20-0030 3	690,112,894	0.579449	0.035271	0.000000	0.000000	0.614720	4,242,268.31
20-0030 3	WISNER-PILGER 30	84 STANTON	WISNER-PILGER 30	20-0030 3	278,528,412	0.579449	0.035271	0.000000	0.000000	0.614720	1,712,172.35
20-0030 3	WISNER-PILGER 30	90 WAYNE	WISNER-PILGER 30	20-0030 3	23,706,580	0.579449	0.035271	0.000000	0.000000	0.614720	145,729.31
			School system total		992,347,886						6,100,169.97
21-0015 3	ANSELMO-MERNA 15	5 BLAINE	ANSELMO-MERNA 15	21-0015 3	13,900,978	0.493692	0.034969	0.000000	0.000000	0.528661	73,489.12
21-0015 3	ANSELMO-MERNA 15	21 CUSTER	ANSELMO-MERNA 15	21-0015 3	631,798,783	0.493692	0.034969	0.000000	0.000000	0.528661	3,340,079.97
			School system total		645,699,761						3,413,569.09
21-0025 3	BROKEN BOW 25	21 CUSTER	BROKEN BOW 25	21-0025 3	964,635,960	0.854605	0.056272	0.000000	0.000000	0.910877	8,786,660.97
21-0044 3	ANSLEY 44	10 BUFFALO	ANSLEY 44	21-0044 3	4,701,366	0.815292	0.027032	0.022977	0.000000	0.865301	40,681.02
21-0044 3	ANSLEY 44	21 CUSTER	ANSLEY 44	21-0044 3	368,971,680	0.815292	0.027032	0.022977	0.000000	0.865301	3,192,721.22
			School system total		373,673,046						3,233,402.24
21-0084 3	SARGENT 84	5 BLAINE	SARGENT 84	21-0084 3	583,485	0.826823	0.000000	0.000000	0.000000	0.826823	4,824.39
21-0084 3	SARGENT 84	21 CUSTER	SARGENT 84	21-0084 3	371,829,372	0.826823	0.000000	0.000000	0.000000	0.826823	3,074,376.53
21-0084 3	SARGENT 84	58 LOUP	SARGENT 84	21-0084 3	109,580	0.826800	0.000000	0.000000	0.000000	0.826800	906.03
			School system total		372,522,437						3,080,106.95
21-0089 3	ARNOLD 89	21 CUSTER	ARNOLD 89	21-0089 3	317,849,718	0.664777	0.090247	0.000000	0.000000	0.755024	2,399,846.03
21-0089 3	ARNOLD 89	56 LINCOLN	ARNOLD 89	21-0089 3	65,178,026	0.664777	0.090247	0.000000	0.000000	0.755024	492,109.88
21-0089 3	ARNOLD 89	57 LOGAN	ARNOLD 89	21-0089 3	70,275,970	0.664777	0.090247	0.000000	0.000000	0.755024	530,601.35
			School system total		453,303,714						3,422,557.26
21-0180 3	CALLAWAY 180	21 CUSTER	CALLAWAY 180	21-0180 3	465,230,412	0.714657	0.026724	0.000000	0.000000	0.741381	3,449,136.90
21-0180 3	CALLAWAY 180	24 DAWSON	CALLAWAY 180	21-0180 3	7,414,513	0.714657	0.026724	0.000000	0.000000	0.741381	54,969.86
			School system total		472,644,925						3,504,106.76
22-0011 3	SO SIOUX CITY 11	22 DAKOTA	SO SIOUX CITY 11	22-0011 3	1,322,681,174	1.050000	0.000000	0.015173	0.000000	1.065173	14,088,861.92
22-0031 3	HOMER 31	22 DAKOTA	HOMER 31	22-0031 3	433,444,221	0.663688	0.077686	0.000000	0.000000	0.741374	3,213,448.01
22-0031 3	HOMER 31	87 THURSTON	HOMER 31	22-0031 3	2,137,373	0.632382	0.077686	0.031306	0.000000	0.741374	15,845.94
			School system total		435,581,594						\$3,229,293.95

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

Table 13 School Systems 2022-2023 Detail of Base Schools & Counties within each School System

Cnty/Dist#	School System Name	County Number & Name	Base School District	Base School Code/Class	2022 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2022 Total Tax Rate	2,022 Excluding Bond ⁽²⁾
23-0002 3	CHADRON 2	23 DAWES	CHADRON 2	23-0002 3	616,462,349	0.981824	0.048238	0.000000	0.000000	1.030062	\$6,349,959.22
23-0002 3	CHADRON 2	81 SHERIDAN	CHADRON 2	23-0002 3	11,798,925	0.981824	0.048238	0.000000	0.000000	1.030062	121,536.54
			School system total		628,261,274						6,471,495.76
23-0071 3	CRAWFORD 71	23 DAWES	CRAWFORD 71	23-0071 3	274,576,350	0.785881	0.091723	0.044027	0.000000	0.921631	2,530,585.99
23-0071 3	CRAWFORD 71	83 SIOUX	CRAWFORD 71	23-0071 3	924,402	0.785881	0.091723	0.044027	0.000000	0.921631	8,519.60
			School system total		275,500,752						2,539,105.59
24-0001 3	LEXINGTON 1	24 DAWSON	LEXINGTON 1	24-0001 3	1,116,866,004	1.020000	0.030000	0.000000	0.000000	1.050000	11,727,110.08
24-0001 3	LEXINGTON 1	37 GOSPER	LEXINGTON 1	24-0001 3	43,209,299	1.020000	0.030000	0.000000	0.000000	1.050000	453,698.18
			School system total		1,160,075,303						12,180,808.26
24-0004 3	OVERTON 4	24 DAWSON	OVERTON 4	24-0004 3	313,777,768	0.980015	0.000000	0.000000	0.000000	0.980015	3,075,072.55
24-0004 3	OVERTON 4	69 PHELPS	OVERTON 4	24-0004 3	35,526,328	0.980015	0.000000	0.000000	0.000000	0.980015	348,163.70
			School system total		349,304,096						3,423,236.25
24-0011 3	COZAD 11	21 CUSTER	COZAD 11	24-0011 3	8,547,403	1.010886	0.039112	0.000000	0.000000	1.049998	89,747.66
24-0011 3	COZAD 11	24 DAWSON	COZAD 11	24-0011 3	822,348,826	1.010886	0.039112	0.000000	0.000000	1.049998	8,634,656.27
			School system total		830,896,229						8,724,403.93
24-0020 3	GOTHENBURG 20	21 CUSTER	GOTHENBURG 20	24-0020 3	88,333,365	1.006733	0.043267	0.000000	0.000000	1.050000	927,501.58
24-0020 3	GOTHENBURG 20	24 DAWSON	GOTHENBURG 20	24-0020 3	689,468,814	1.006733	0.043267	0.000000	0.000000	1.050000	7,239,431.17
24-0020 3	GOTHENBURG 20	56 LINCOLN	GOTHENBURG 20	24-0020 3	110,842,013	1.006733	0.043267	0.000000	0.000000	1.050000	1,163,841.43
			School system total		888,644,192						9,330,774.18
24-0101 3	SUMNER-EDDYVILLE-MILLER 101	10 BUFFALO	SUMNER-EDDYVILLE-MILLER 101	24-0101 3	79,122,842	0.955515	0.000000	0.000000	0.000000	0.955515	756,031.90
24-0101 3	SUMNER-EDDYVILLE-MILLER 101	21 CUSTER	SUMNER-EDDYVILLE-MILLER 101	24-0101 3	60,272,086	0.955515	0.000000	0.000000	0.000000	0.955515	575,909.71
24-0101 3	SUMNER-EDDYVILLE-MILLER 101	24 DAWSON	SUMNER-EDDYVILLE-MILLER 101	24-0101 3	247,633,549	0.955515	0.000000	0.000000	0.000000	0.955515	2,366,179.21
			School system total		387,028,477						3,698,120.82
25-0025 3	CREEK VALLEY 25	17 CHEYENNE	CREEK VALLEY 25	25-0025 3	171,733,864	0.744705	0.040000	0.000000	0.000000	0.784705	1,347,607.12
25-0025 3	CREEK VALLEY 25	25 DEUEL	CREEK VALLEY 25	25-0025 3	271,225,364	0.744705	0.040000	0.000000	0.000000	0.784705	2,128,322.95
25-0025 3	CREEK VALLEY 25	35 GARDEN	CREEK VALLEY 25	25-0025 3	33,980,099	0.744705	0.040000	0.000000	0.000000	0.784705	266,644.11
			School system total		476,939,327						3,742,574.18
25-0095 3	SOUTH PLATTE 95	25 DEUEL	SOUTH PLATTE 95	25-0095 3	155,636,650	0.635000	0.010000	0.000000	0.000000	0.645000	1,003,858.29
25-0095 3	SOUTH PLATTE 95	35 GARDEN	SOUTH PLATTE 95	25-0095 3	1,838,089	0.635000	0.010000	0.000000	0.000000	0.645000	11,855.69
25-0095 3	SOUTH PLATTE 95	51 KEITH	SOUTH PLATTE 95	25-0095 3	281,223,809	0.635000	0.010000	0.000000	0.000000	0.645000	1,813,896.65
25-0095 3	SOUTH PLATTE 95	68 PERKINS	SOUTH PLATTE 95	25-0095 3	31,603,394	0.635000	0.010000	0.000000	0.000000	0.645000	203,842.15
			School system total		470,301,942						3,033,452.78
26-0001 3	PONCA 1	22 DAKOTA	PONCA 1	26-0001 3	212,412,175	1.037668	0.000000	0.000000	0.000000	1.037668	2,204,135.84
26-0001 3	PONCA 1	26 DIXON	PONCA 1	26-0001 3	246,081,887	1.037668	0.000000	0.000000	0.000000	1.037668	2,553,517.39
			School system total		458,494,062						4,757,653.23
26-0070 3	ALLEN 70	22 DAKOTA	ALLEN 70	26-0070 3	17,209,173	0.764641	0.008687	0.000000	0.000000	0.773328	133,083.58
26-0070 3	ALLEN 70	26 DIXON	ALLEN 70	26-0070 3	331,630,657	0.764641	0.008687	0.000000	0.000000	0.773328	2,564,596.40
			School system total		348,839,830						2,697,679.98
26-0561 3	EMERSON-HUBBARD 561	22 DAKOTA	EMERSON-HUBBARD 561	26-0561 3	237,233,373	0.788012	0.006476	0.000000	0.000000	0.794488	1,884,793.53
26-0561 3	EMERSON-HUBBARD 561	26 DIXON	EMERSON-HUBBARD 561	26-0561 3	115,066,089	0.788012	0.006476	0.000000	0.000000	0.794488	914,187.66
26-0561 3	EMERSON-HUBBARD 561	87 THURSTON	EMERSON-HUBBARD 561	26-0561 3	115,626,192	0.788012	0.006476	0.000000	0.000000	0.794488	918,637.27
			School system total		467,925,654						3,717,618.46
27-0001 3	FREMONT 1	27 DODGE	FREMONT 1	27-0001 3	2,715,388,454	1.005100	0.025000	0.000000	0.000000	1.030100	27,971,232.40
27-0001 3	FREMONT 1	28 DOUGLAS	FREMONT 1	27-0001 3	46,521,440	1.005100	0.025000	0.000000	0.000000	1.030100	479,217.47
27-0001 3	FREMONT 1	78 SAUNDERS	FREMONT 1	27-0001 3	320,527,690	1.005100	0.025000	0.000000	0.000000	1.030100	3,301,756.89
			School system total		3,082,437,584						\$31,752,206.76

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

Table 13 School Systems 2022-2023 Detail of Base Schools & Counties within each School System

Cnty/Dist#	School System Name	County	Base School	2022	Gen.Fund	Special Bldg	Qualif.Capital	Other Rates ⁽¹⁾	2022	2,022
SysCode/Class		Number & Name	Code/Class	Total Value	Tax Rate	Fund Rate	Purp. Fund Tot.Rate	Total Tax Rate	Total Tax Rate	Excluding Bond ⁽²⁾
27-0062 3	SCRIBNER-SNYDER 62	20 CUMING	SCRIBNER-SNYDER 62	27-0062 3	6,533,951	0.734969	0.029390	0.000000	0.764359	\$49,942.88
27-0062 3	SCRIBNER-SNYDER 62	27 DODGE	SCRIBNER-SNYDER 62	27-0062 3	508,995,878	0.734969	0.029390	0.000000	0.764359	3,890,557.89
			School system total		515,529,829					3,940,500.77
27-0594 3	LOGAN VIEW 594	11 BURT	LOGAN VIEW 594	27-0594 3	71,520,627	0.662945	0.130952	0.000000	0.793897	567,800.37
27-0594 3	LOGAN VIEW 594	20 CUMING	LOGAN VIEW 594	27-0594 3	12,013,666	0.662945	0.130952	0.000000	0.793897	95,376.18
27-0594 3	LOGAN VIEW 594	27 DODGE	LOGAN VIEW 594	27-0594 3	702,257,355	0.662945	0.130952	0.000000	0.793897	5,575,202.63
27-0594 3	LOGAN VIEW 594	89 WASHINGTON	LOGAN VIEW 594	27-0594 3	139,903,286	0.662945	0.130952	0.000000	0.793897	1,110,689.05
			School system total		925,694,934					7,349,068.23
27-0595 3	NORTH BEND CENTRAL 595	19 COLFAX	NORTH BEND CENTRAL 595	27-0595 3	4,865,788	0.594520	0.071672	0.020247	0.686439	33,400.75
27-0595 3	NORTH BEND CENTRAL 595	27 DODGE	NORTH BEND CENTRAL 595	27-0595 3	845,415,769	0.594520	0.071672	0.020247	0.686439	5,803,267.81
27-0595 3	NORTH BEND CENTRAL 595	78 SAUNDERS	NORTH BEND CENTRAL 595	27-0595 3	311,143,751	0.594520	0.071672	0.020247	0.686439	2,135,814.16
			School system total		1,161,425,308					7,972,482.72
28-0001 5	OMAHA 1 (also pay LC)	28 DOUGLAS	OMAHA 1	28-0001 5	27,649,288,610	0.999490	0.050510	0.018010	1.068010	295,296,429.08
28-0001 5	OMAHA 1 (also pay LC)	77 SARPY	OMAHA 1	28-0001 5	1,208,446,242	0.999495	0.050505	0.018011	1.068011	12,906,339.10
			School system total		28,857,734,852					308,202,768.18
28-0010 3	ELKHORN 10 (also pay LC)	28 DOUGLAS	ELKHORN 10	28-0010 3	8,553,694,255	1.022630	0.027370	0.000000	1.050000	89,813,696.01
28-0015 3	DOUGLAS CO. WEST 15 (also pay LC)	28 DOUGLAS	DOUGLAS CO. WEST COMM. 15	28-0015 3	1,410,124,605	0.696970	0.139760	0.030300	0.867030	12,226,267.05
28-0017 3	MILLARD 17 (also pay LC)	28 DOUGLAS	MILLARD 17	28-0017 3	11,005,983,570	1.054000	0.041000	0.000000	1.095000	120,515,694.68
28-0017 3	MILLARD 17 (also pay LC)	77 SARPY	MILLARD 17	28-0017 3	2,590,583,287	1.054000	0.041000	0.000000	1.095000	28,366,886.96
			School system total		13,596,566,857					148,882,581.64
28-0054 3	RALSTON 54 (also pay LC)	28 DOUGLAS	RALSTON 54	28-0054 3	2,098,119,125	1.011210	0.038790	0.000000	1.056730	22,171,553.56
28-0059 3	BENNINGTON 59 (also pay LC)	28 DOUGLAS	BENNINGTON 59	28-0059 3	2,065,780,775	1.049020	0.000980	0.035550	1.085550	22,425,049.70
28-0059 3	BENNINGTON 59 (also pay LC)	89 WASHINGTON	BENNINGTON 59	28-0059 3	62,623,130	1.049023	0.000977	0.035550	1.085550	679,806.23
			School system total		2,128,403,905					23,104,855.93
28-0066 3	WESTSIDE 66 (also pay LC)	28 DOUGLAS	WESTSIDE 66	28-0066 3	4,400,677,335	1.075000	0.040230	0.000000	1.115230	49,077,789.05
29-0117 3	DUNDY CO 117	29 DUNDY	DUNDY CO 117	29-0117 3	769,327,996	0.557150	0.030253	0.000000	0.587403	4,519,066.11
29-0117 3	DUNDY CO 117	43 HAYES	DUNDY CO 117	29-0117 3	1,150,855	0.557150	0.030253	0.000000	0.587403	6,760.17
29-0117 3	DUNDY CO 117	44 HITCHCOCK	DUNDY CO 117	29-0117 3	231,179,128	0.557150	0.030253	0.000000	0.587403	1,357,956.70
			School system total		1,001,657,979					5,883,782.98
30-0001 3	EXETER-MILLIGAN 1	30 FILLMORE	EXETER-MILLIGAN 1	30-0001 3	479,299,350	0.560746	0.057086	0.000000	0.617832	2,961,269.12
30-0001 3	EXETER-MILLIGAN 1	76 SALINE	EXETER-MILLIGAN 1	30-0001 3	94,933,041	0.560746	0.057086	0.000000	0.617832	586,526.66
30-0001 3	EXETER-MILLIGAN 1	80 SEWARD	EXETER-MILLIGAN 1	30-0001 3	22,591,552	0.560746	0.057086	0.000000	0.617832	139,577.90
30-0001 3	EXETER-MILLIGAN 1	93 YORK	EXETER-MILLIGAN 1	30-0001 3	110,957,391	0.560746	0.057086	0.000000	0.617832	685,530.53
			School system total		707,781,334					4,372,904.21
30-0025 3	FILLMORE CENTRAL 25	30 FILLMORE	FILLMORE CENTRAL 25	30-0025 3	1,177,920,262	0.627757	0.052842	0.000000	0.680599	8,016,923.38
30-0054 3	SHICKLEY 54	18 CLAY	SHICKLEY 54	30-0054 3	82,636,581	0.722027	0.050414	0.050818	0.823259	680,313.88
30-0054 3	SHICKLEY 54	30 FILLMORE	SHICKLEY 54	30-0054 3	403,076,369	0.722027	0.050414	0.050818	0.823259	3,318,365.91
30-0054 3	SHICKLEY 54	85 THAYER	SHICKLEY 54	30-0054 3	15,193,648	0.722027	0.050414	0.050818	0.823259	125,083.19
			School system total		500,906,598					\$4,123,762.98

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

Table 13 School Systems 2022-2023 Detail of Base Schools & Counties within each School System

Cnty/Dist#	School System Name	County Number & Name	Base School District	Base School Code/Class	2022 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2022 Total Tax Rate	2,022 Excluding Bond ⁽²⁾
31-0506 3	FRANKLIN R6	31 FRANKLIN	FRANKLIN R6	31-0506 3	436,892,671	0.974447	0.037090	0.000000	0.000000	1.011537	\$4,419,340.72
31-0506 3	FRANKLIN R6	42 HARLAN	FRANKLIN R6	31-0506 3	12,463,608	0.974448	0.037090	0.000000	0.000000	1.011538	126,074.21
			School system total		449,356,279						4,545,414.93
32-0046 3	MAYWOOD 46	32 FRONTIER	MAYWOOD 46	32-0046 3	162,008,599	0.874502	0.000000	0.000000	0.000000	0.874502	1,416,768.89
32-0046 3	MAYWOOD 46	43 HAYES	MAYWOOD 46	32-0046 3	220,802	0.874502	0.000000	0.000000	0.000000	0.874502	1,930.93
32-0046 3	MAYWOOD 46	56 LINCOLN	MAYWOOD 46	32-0046 3	184,405,787	0.874502	0.000000	0.000000	0.000000	0.874502	1,612,632.60
			School system total		346,635,188						3,031,332.42
32-0095 3	EUSTIS-FARNAM 95	24 DAWSON	EUSTIS-FARNAM 95	32-0095 3	120,790,664	0.701793	0.102443	0.000000	0.000000	0.804236	971,443.79
32-0095 3	EUSTIS-FARNAM 95	32 FRONTIER	EUSTIS-FARNAM 95	32-0095 3	233,845,085	0.701793	0.102443	0.000000	0.000000	0.804236	1,880,667.55
32-0095 3	EUSTIS-FARNAM 95	37 GOSPER	EUSTIS-FARNAM 95	32-0095 3	26,474,392	0.701793	0.102443	0.000000	0.000000	0.804236	212,916.84
32-0095 3	EUSTIS-FARNAM 95	56 LINCOLN	EUSTIS-FARNAM 95	32-0095 3	47,805,618	0.701793	0.102443	0.000000	0.000000	0.804236	384,470.15
			School system total		428,915,759						3,449,498.33
32-0125 3	MEDICINE VALLEY 125	32 FRONTIER	MEDICINE VALLEY 125	32-0125 3	218,675,219	0.983039	0.020000	0.000000	0.000000	1.003039	2,193,398.96
32-0125 3	MEDICINE VALLEY 125	56 LINCOLN	MEDICINE VALLEY 125	32-0125 3	65,352,974	0.983039	0.020000	0.000000	0.000000	1.003039	655,516.33
			School system total		284,028,193						2,848,915.29
33-0018 3	ARAPAHOE 18	32 FRONTIER	ARAPAHOE 18	33-0018 3	11,626,385	0.710003	0.041615	0.000000	0.000000	0.751618	87,386.03
33-0018 3	ARAPAHOE 18	33 FURNAS	ARAPAHOE 18	33-0018 3	312,870,264	0.710003	0.041615	0.000000	0.000000	0.751618	2,351,593.80
33-0018 3	ARAPAHOE 18	37 GOSPER	ARAPAHOE 18	33-0018 3	160,949,070	0.710003	0.041615	0.000000	0.000000	0.751618	1,209,723.90
			School system total		485,445,719						3,648,703.73
33-0021 3	CAMBRIDGE 21	32 FRONTIER	CAMBRIDGE 21	33-0021 3	104,570,986	0.899000	0.035658	0.017235	0.000000	0.951893	995,404.33
33-0021 3	CAMBRIDGE 21	33 FURNAS	CAMBRIDGE 21	33-0021 3	198,573,950	0.899000	0.035658	0.017235	0.000000	0.951893	1,890,215.35
33-0021 3	CAMBRIDGE 21	37 GOSPER	CAMBRIDGE 21	33-0021 3	2,646,308	0.899000	0.035658	0.017235	0.000000	0.951893	25,190.06
33-0021 3	CAMBRIDGE 21	73 RED WILLOW	CAMBRIDGE 21	33-0021 3	34,136,774	0.899000	0.035658	0.017235	0.000000	0.951893	324,945.88
			School system total		339,928,018						3,235,755.62
33-0540 3	SOUTHERN VALLEY 540	33 FURNAS	SOUTHERN VALLEY 540	33-0540 3	391,739,170	0.779769	0.028762	0.015979	0.000000	0.824510	3,229,936.43
33-0540 3	SOUTHERN VALLEY 540	37 GOSPER	SOUTHERN VALLEY 540	33-0540 3	9,518,533	0.779769	0.028762	0.015979	0.000000	0.824510	78,481.30
33-0540 3	SOUTHERN VALLEY 540	42 HARLAN	SOUTHERN VALLEY 540	33-0540 3	388,926,813	0.779769	0.028762	0.015979	0.000000	0.824510	3,206,743.32
			School system total		790,184,516						6,515,161.05
34-0001 3	SOUTHERN 1	34 GAGE	SOUTHERN 1	34-0001 3	399,751,024	1.000000	0.050000	0.030000	0.000000	1.080000	4,317,311.32
34-0001 3	SOUTHERN 1	67 PAWNEE	SOUTHERN 1	34-0001 3	1,442,600	1.000000	0.050000	0.030000	0.000000	1.080000	15,580.10
			School system total		401,193,624						4,332,891.42
34-0015 3	BEATRICE 15	34 GAGE	BEATRICE 15	34-0015 3	1,384,713,529	0.909459	0.139946	0.026096	0.000000	1.075501	14,892,608.09
34-0034 3	FREEMAN 34	34 GAGE	FREEMAN 34	34-0034 3	554,109,688	0.807169	0.033305	0.000000	0.000000	0.840474	4,657,147.88
34-0034 3	FREEMAN 34	49 JOHNSON	FREEMAN 34	34-0034 3	25,709,194	0.807169	0.033305	0.000000	0.000000	0.840474	216,079.19
34-0034 3	FREEMAN 34	55 LANCASTER	FREEMAN 34	34-0034 3	2,762,230	0.807169	0.033305	0.000000	0.000000	0.840474	23,215.84
34-0034 3	FREEMAN 34	66 OTOE	FREEMAN 34	34-0034 3	3,826,967	0.807169	0.033305	0.000000	0.000000	0.840474	32,164.70
			School system total		586,408,079						4,928,607.61
34-0100 3	DILLER-ODELL 100	34 GAGE	DILLER-ODELL 100	34-0100 3	334,791,822	0.660783	0.126351	0.000000	0.000000	0.787134	2,635,260.45
34-0100 3	DILLER-ODELL 100	48 JEFFERSON	DILLER-ODELL 100	34-0100 3	264,117,601	0.660783	0.126351	0.000000	0.000000	0.787134	2,078,962.38
34-0100 3	DILLER-ODELL 100	67 PAWNEE	DILLER-ODELL 100	34-0100 3	633,395	0.660783	0.126351	0.000000	0.000000	0.787134	4,985.68
			School system total		599,542,818						4,719,208.51
35-0001 3	GARDEN CO HIGH 1	35 GARDEN	GARDEN CO HIGH 1	35-0001 3	768,324,843	0.392148	0.005794	0.000000	0.000000	0.397942	3,057,495.52
35-0001 3	GARDEN CO HIGH 1	51 KEITH	GARDEN CO HIGH 1	35-0001 3	8,287,268	0.392148	0.005794	0.000000	0.000000	0.397942	32,978.81
35-0001 3	GARDEN CO HIGH 1	62 MORRILL	GARDEN CO HIGH 1	35-0001 3	94,993,566	0.392148	0.005794	0.000000	0.000000	0.397942	378,020.05
			School system total		871,605,677						3,468,494.38
36-0100 3	BURWELL HIGH 100	36 GARFIELD	BURWELL HIGH 100	36-0100 3	404,522,522	0.974253	0.044207	0.026082	0.000000	1.044542	4,225,411.42
36-0100 3	BURWELL HIGH 100	45 HOLT	BURWELL HIGH 100	36-0100 3	14,949,474	0.974253	0.044207	0.026082	0.000000	1.044542	156,153.61
36-0100 3	BURWELL HIGH 100	88 VALLEY	BURWELL HIGH 100	36-0100 3	37,545,619	0.974253	0.044207	0.026082	0.000000	1.044542	392,180.43
			School system total		457,017,615						\$4,773,745.46

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Cnty/Dist#	School System Name	County Number & Name	Base School District	Base School Code/Class	2022 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2022 Total Tax Rate	2,022 Excluding Bond ⁽²⁾
37-0030 3	ELWOOD 30	24 DAWSON	ELWOOD 30	37-0030 3	169,175,960	0.598856	0.091110	0.000000	0.000000	0.689966	\$1,167,258.32
37-0030 3	ELWOOD 30	32 FRONTIER	ELWOOD 30	37-0030 3	14,488,184	0.598856	0.091110	0.000000	0.000000	0.689966	99,963.63
37-0030 3	ELWOOD 30	37 GOSPER	ELWOOD 30	37-0030 3	393,110,088	0.598856	0.091110	0.000000	0.000000	0.689966	2,712,331.16
			School system total		576,774,232						3,979,553.11
38-0011 3	HYANNIS HIGH 11	16 CHERRY	HYANNIS 11	38-0011 3	160,400,100	0.412808	0.050159	0.000000	0.000000	0.462967	742,602.48
38-0011 3	HYANNIS HIGH 11	38 GRANT	HYANNIS 11	38-0011 3	329,998,967	0.412808	0.050159	0.000000	0.000000	0.462967	1,527,790.76
38-0011 3	HYANNIS HIGH 11	81 SHERIDAN	HYANNIS 11	38-0011 3	164,105,129	0.412808	0.050159	0.000000	0.000000	0.462967	759,754.03
			School system total		654,504,196						3,030,147.27
39-0060 3	CENTRAL VALLEY 60	6 BOONE	CENTRAL VALLEY 60	39-0060 3	4,998,680	0.786121	0.020000	0.000000	0.000000	0.806121	40,295.41
39-0060 3	CENTRAL VALLEY 60	39 GREELEY	CENTRAL VALLEY 60	39-0060 3	684,190,728	0.786121	0.020000	0.000000	0.000000	0.806121	5,515,412.04
39-0060 3	CENTRAL VALLEY 60	47 HOWARD	CENTRAL VALLEY 60	39-0060 3	52,311,607	0.786121	0.020000	0.000000	0.000000	0.806121	421,694.96
39-0060 3	CENTRAL VALLEY 60	63 NANCE	CENTRAL VALLEY 60	39-0060 3	22,597,500	0.786121	0.020000	0.000000	0.000000	0.806121	182,163.42
39-0060 3	CENTRAL VALLEY 60	82 SHERMAN	CENTRAL VALLEY 60	39-0060 3	15,048,038	0.786121	0.020000	0.000000	0.000000	0.806121	121,305.50
39-0060 3	CENTRAL VALLEY 60	88 VALLEY	CENTRAL VALLEY 60	39-0060 3	79,406,138	0.786121	0.020000	0.000000	0.000000	0.806121	640,110.86
			School system total		858,552,691						6,920,982.19
40-0002 3	GRAND ISLAND 2	40 HALL	GRAND ISLAND 2	40-0002 3	3,960,611,462	1.040000	0.010000	0.030000	0.000000	1.080000	42,774,658.50
40-0002 3	GRAND ISLAND 2	61 MERRICK	GRAND ISLAND 2	40-0002 3	345,010	1.040000	0.010000	0.030000	0.000000	1.080000	3,726.11
			School system total		3,960,956,472						42,778,384.61
40-0082 3	NORTHWEST HIGH 82	40 HALL	NORTHWEST HIGH 82	40-0082 3	610,536,153	0.737286	0.036620	0.000000	0.000000	0.773906	4,724,981.63
40-0082 3	NORTHWEST HIGH 82	47 HOWARD	NORTHWEST HIGH 82	40-0082 3	175,745,069	0.737286	0.036620	0.000000	0.000000	0.773906	1,360,101.79
40-0082 3	NORTHWEST HIGH 82	61 MERRICK	NORTHWEST HIGH 82	40-0082 3	248,197,273	0.737286	0.036620	0.000000	0.000000	0.773906	1,920,817.00
			School system total		1,034,478,495						8,005,900.42
40-0083 3	WOOD RIVER HIGH 83	40 HALL	WOOD RIVER HIGH 83	40-0083 3	794,115,459	0.990471	0.025934	0.02999	0	1.046395	8,309,592.59
40-0126 3	DONIPHAN-TRUMBULL 126	1 ADAMS	DONIPHAN-TRUMBULL 126	40-0126 3	79,325,530	0.885767	0.070444	0.000000	0.000000	0.956211	758,519.89
40-0126 3	DONIPHAN-TRUMBULL 126	18 CLAY	DONIPHAN-TRUMBULL 126	40-0126 3	113,204,236	0.885767	0.070444	0.000000	0.000000	0.956211	1,082,472.61
40-0126 3	DONIPHAN-TRUMBULL 126	40 HALL	DONIPHAN-TRUMBULL 126	40-0126 3	455,932,031	0.885767	0.070444	0.000000	0.000000	0.956211	4,359,676.91
40-0126 3	DONIPHAN-TRUMBULL 126	41 HAMILTON	DONIPHAN-TRUMBULL 126	40-0126 3	68,500,335	0.885767	0.070444	0.000000	0.000000	0.956211	655,008.27
			School system total		716,962,132						6,855,677.68
41-0002 2	GILTNER 2	41 HAMILTON	GILTNER 2	41-0002 2	348,435,758	0.785310	0.029000	0.035296	0.000000	0.849606	2,960,334.24
41-0091 3	HAMPTON 91	41 HAMILTON	HAMPTON 91	41-0091 3	341,750,546	0.696338	0.000000	0.037874	0.000000	0.734212	2,509,176.26
41-0091 3	HAMPTON 91	93 YORK	HAMPTON 91	41-0091 3	9,066,716	0.696338	0.000000	0.037874	0.000000	0.734212	66,568.99
			School system total		350,817,262						2,575,745.25
41-0504 3	AURORA 4R	40 HALL	AURORA 4R	41-0504 3	1,126,931	0.848206	0.017078	0.000000	0.000000	0.865284	9,751.16
41-0504 3	AURORA 4R	41 HAMILTON	AURORA 4R	41-0504 3	1,773,189,308	0.848206	0.017078	0.000000	0.000000	0.865284	15,343,140.12
			School system total		1,774,316,239						15,352,891.28
42-0002 3	ALMA 2	31 FRANKLIN	ALMA 2	42-0002 3	23,514	0.881400	0.094196	0.000000	0.000000	0.975596	229.41
42-0002 3	ALMA 2	33 FURNAS	ALMA 2	42-0002 3	9,466,157	0.881400	0.094196	0.000000	0.000000	0.975596	92,351.60
42-0002 3	ALMA 2	42 HARLAN	ALMA 2	42-0002 3	373,602,717	0.881400	0.094196	0.000000	0.000000	0.975596	3,644,855.66
			School system total		383,092,388						\$3,737,436.67

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

Table 13 School Systems 2022-2023 Detail of Base Schools & Counties within each School System

Cnty/Dist#	School System Name	County Number & Name	Base School District	Base School Code/Class	2022 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2022 Total Tax Rate	2,022 Excluding Bond ⁽²⁾
43-0079 3	HAYES CENTER 79	32 FRONTIER	HAYES CENTER 79	43-0079 3	8,660,695	0.755628	0.000000	0.000000	0.000000	0.755628	\$65,442.67
43-0079 3	HAYES CENTER 79	43 HAYES	HAYES CENTER 79	43-0079 3	376,891,565	0.755628	0.000000	0.000000	0.000000	0.755628	2,847,904.39
43-0079 3	HAYES CENTER 79	44 HITCHCOCK	HAYES CENTER 79	43-0079 3	816,735	0.755628	0.000000	0.000000	0.000000	0.755628	6,171.47
43-0079 3	HAYES CENTER 79	68 PERKINS	HAYES CENTER 79	43-0079 3	122,604	0.755628	0.000000	0.000000	0.000000	0.755628	926.44
			School system total		386,491,599						2,920,444.97
44-0070 3	HITCHCOCK COUNTY SCHOOLS 70	44 HITCHCOCK	HITCHCOCK COUNTY SCHOOLS 70	44-0070 3	424,740,993	0.880963	0.000000	0.000000	0.000000	0.880963	3,741,818.98
44-0070 3	HITCHCOCK COUNTY SCHOOLS 70	73 RED WILLOW	HITCHCOCK COUNTY SCHOOLS 70	44-0070 3	21,870,871	0.880963	0.000000	0.000000	0.000000	0.880963	192,674.64
			School system total		446,611,864						3,934,493.62
45-0007 3	O'NEILL 7	45 HOLT	O'NEILL 7	45-0007 3	1,121,052,753	0.811769	0.139590	0.000000	0.000000	0.951359	10,665,242.08
45-0044 3	STUART 44	45 HOLT	STUART 44	45-0044 3	180,159,202	0.913727	0.000000	0.000000	0.000000	0.913727	1,646,163.78
45-0137 2	CHAMBERS 137	36 GARFIELD	CHAMBERS 137	45-0137 2	21,428,454	0.796546	0.015941	0.000000	0.000000	0.812487	174,103.46
45-0137 2	CHAMBERS 137	45 HOLT	CHAMBERS 137	45-0137 2	252,021,536	0.796546	0.015941	0.000000	0.000000	0.812487	2,047,644.19
45-0137 2	CHAMBERS 137	92 WHEELER	CHAMBERS 137	45-0137 2	3,694,784	0.796546	0.015941	0.000000	0.000000	0.812487	30,019.65
			School system total		277,144,774						2,251,767.30
45-0239 3	WEST HOLT PUBLIC SCH 239	45 HOLT	WEST HOLT PUBLIC SCH 239	45-0239 3	979,175,087	0.647501	0.023300	0.000000	0.000000	0.670801	6,568,320.54
46-0001 3	MULLEN 1	16 CHERRY	MULLEN 1	46-0001 3	204,275,299	0.542265	0.000000	0.000000	0.000000	0.542265	1,107,717.66
46-0001 3	MULLEN 1	46 HOOKER	MULLEN 1	46-0001 3	350,634,420	0.542265	0.000000	0.000000	0.000000	0.542265	1,901,373.30
46-0001 3	MULLEN 1	86 THOMAS	MULLEN 1	46-0001 3	37,185,986	0.542265	0.000000	0.000000	0.000000	0.542265	201,647.44
			School system total		592,095,705						3,210,738.40
47-0001 3	ST PAUL 1	39 GREELEY	ST PAUL 1	47-0001 3	1,647,101	0.984406	0.020201	0.000000	0.000000	1.004607	16,546.91
47-0001 3	ST PAUL 1	47 HOWARD	ST PAUL 1	47-0001 3	687,712,430	0.984406	0.020201	0.000000	0.000000	1.004607	6,908,807.28
			School system total		689,359,531						6,925,354.19
47-0100 3	CENTURA 100	10 BUFFALO	CENTURA 100	47-0100 3	30,196,014	0.979043	0.036383	0.000000	0.000000	1.015426	306,618.53
47-0100 3	CENTURA 100	40 HALL	CENTURA 100	47-0100 3	263,949,333	0.979043	0.036383	0.000000	0.000000	1.015426	2,680,213.50
47-0100 3	CENTURA 100	47 HOWARD	CENTURA 100	47-0100 3	305,492,455	0.979043	0.036383	0.000000	0.000000	1.015426	3,102,049.78
47-0100 3	CENTURA 100	82 SHERMAN	CENTURA 100	47-0100 3	11,342,372	0.979043	0.036383	0.000000	0.000000	1.015426	115,173.57
			School system total		610,980,174						6,204,055.38
47-0103 2	ELBA 103	47 HOWARD	ELBA 103	47-0103 2	168,106,223	0.938415	0.016547	0.000000	0.000000	0.954962	1,605,350.61
47-0103 2	ELBA 103	82 SHERMAN	ELBA 103	47-0103 2	237,406	0.938415	0.016547	0.000000	0.000000	0.954962	2,267.14
			School system total		168,343,629						1,607,617.75
48-0008 3	FAIRBURY 8	48 JEFFERSON	FAIRBURY 8	48-0008 3	1,131,466,148	0.913049	0.085934	0.008593	0.000000	1.007576	11,400,397.37
48-0008 3	FAIRBURY 8	85 THAYER	FAIRBURY 8	48-0008 3	44,242,351	0.913049	0.085934	0.008593	0.000000	1.007576	445,775.84
			School system total		1,175,708,499						11,846,173.21
48-0300 3	TRI COUNTY 300	34 GAGE	TRI COUNTY 300	48-0300 3	330,457,085	0.682728	0.042014	0.000000	0.000000	0.724742	2,394,961.38
48-0300 3	TRI COUNTY 300	48 JEFFERSON	TRI COUNTY 300	48-0300 3	342,996,018	0.682728	0.042014	0.000000	0.000000	0.724742	2,485,838.80
48-0300 3	TRI COUNTY 300	76 SALINE	TRI COUNTY 300	48-0300 3	246,725,424	0.682728	0.042014	0.000000	0.000000	0.724742	1,788,122.99
			School system total		920,178,527						\$6,668,923.17

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

Table 13 School Systems 2022-2023 Detail of Base Schools & Counties within each School System

Cnty/Dist#	School System Name	County Number & Name	Base School District	Base School Code/Class	2022 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2022 Total Tax Rate	2,022 Excluding Bond ⁽²⁾
48-0303 3	MERIDIAN 303	30 FILLMORE	MERIDIAN 303	48-0303 3	8,021,010	0.682614	0.011698	0.000000	0.000000	0.694312	\$55,690.90
48-0303 3	MERIDIAN 303	48 JEFFERSON	MERIDIAN 303	48-0303 3	139,142,284	0.682614	0.011698	0.000000	0.000000	0.694312	966,082.70
48-0303 3	MERIDIAN 303	76 SALINE	MERIDIAN 303	48-0303 3	158,002,461	0.682614	0.011698	0.000000	0.000000	0.694312	1,097,030.20
48-0303 3	MERIDIAN 303	85 THAYER	MERIDIAN 303	48-0303 3	126,559,750	0.682614	0.011698	0.000000	0.000000	0.694312	878,720.86
			School system total		431,725,505						2,997,524.66
49-0033 3	STERLING 33	49 JOHNSON	STERLING 33	49-0033 3	273,765,863	0.928169	0.027324	0.021665	0.000000	0.977158	2,675,126.72
49-0033 3	STERLING 33	66 OTOE	STERLING 33	49-0033 3	57,632,963	0.928169	0.027324	0.021665	0.000000	0.977158	563,165.68
			School system total		331,398,826						3,238,292.40
49-0050 3	JOHNSON CO CENTRAL 50	49 JOHNSON	JOHNSON CO CENTRAL 50	49-0050 3	525,518,813	0.961700	0.088295	0.000000	0.000000	1.049995	5,517,924.48
49-0050 3	JOHNSON CO CENTRAL 50	64 NEMAHA	JOHNSON CO CENTRAL 50	49-0050 3	12,389,403	0.961700	0.088295	0.000000	0.000000	1.049995	130,088.13
49-0050 3	JOHNSON CO CENTRAL 50	66 OTOE	JOHNSON CO CENTRAL 50	49-0050 3	204,177,076	0.961700	0.088295	0.000000	0.000000	1.049995	2,143,850.06
49-0050 3	JOHNSON CO CENTRAL 50	67 PAWNEE	JOHNSON CO CENTRAL 50	49-0050 3	17,879,644	0.961700	0.088295	0.000000	0.000000	1.049995	187,735.69
			School system total		759,964,936						7,979,598.36
50-0001 3	WILCOX-HILDRETH 1	31 FRANKLIN	WILCOX-HILDRETH 1	50-0001 3	295,690,418	0.665810	0.137706	0.000000	0.000000	0.803516	2,375,922.90
50-0001 3	WILCOX-HILDRETH 1	42 HARLAN	WILCOX-HILDRETH 1	50-0001 3	178,561,698	0.665810	0.137706	0.000000	0.000000	0.803516	1,434,772.13
50-0001 3	WILCOX-HILDRETH 1	50 KEARNEY	WILCOX-HILDRETH 1	50-0001 3	149,347,254	0.665810	0.137706	0.000000	0.000000	0.803516	1,200,030.63
50-0001 3	WILCOX-HILDRETH 1	69 PHELPS	WILCOX-HILDRETH 1	50-0001 3	109,859,360	0.665810	0.137706	0.000000	0.000000	0.803516	882,738.37
			School system total		733,458,730						5,893,464.03
50-0501 3	AXTELL R1	50 KEARNEY	AXTELL R1	50-0501 3	381,471,249	0.815761	0.079741	0.000000	0.000000	0.895502	3,416,086.69
50-0501 3	AXTELL R1	69 PHELPS	AXTELL R1	50-0501 3	150,547,684	0.815761	0.079741	0.000000	0.000000	0.895502	1,348,159.00
			School system total		532,018,933						4,764,245.69
50-0503 3	MINDEN R3	1 ADAMS	MINDEN R3	50-0503 3	6,806,610	0.789784	0.074769	0.000000	0.000000	0.864553	58,846.78
50-0503 3	MINDEN R3	31 FRANKLIN	MINDEN R3	50-0503 3	132,623,400	0.789784	0.074769	0.000000	0.000000	0.864553	1,146,600.93
50-0503 3	MINDEN R3	50 KEARNEY	MINDEN R3	50-0503 3	1,132,384,663	0.789784	0.074769	0.000000	0.000000	0.864553	9,790,076.35
			School system total		1,271,814,673						10,995,524.06
51-0001 3	OGALLALA 1	51 KEITH	OGALLALA 1	51-0001 3	1,343,550,831	0.797294	0.013127	0.037506	0.000000	0.847927	11,392,352.58
51-0001 3	OGALLALA 1	68 PERKINS	OGALLALA 1	51-0001 3	2,999,453	0.797294	0.013127	0.037506	0.000000	0.847927	25,433.20
			School system total		1,346,550,284						11,417,785.78
51-0006 3	PAXTON 6	51 KEITH	PAXTON 6	51-0006 3	444,138,866	0.507398	0.010148	0.000000	0.000000	0.517546	2,298,626.15
51-0006 3	PAXTON 6	56 LINCOLN	PAXTON 6	51-0006 3	437,031	0.507398	0.010148	0.000000	0.000000	0.517546	2,261.84
51-0006 3	PAXTON 6	68 PERKINS	PAXTON 6	51-0006 3	53,110,648	0.507398	0.010148	0.000000	0.000000	0.517546	274,872.43
			School system total		497,686,545						2,575,760.42
52-0100 2	KEYA PAHA CO HIGH 100	8 BOYD	KEYA PAHA CO HIGH 100	52-0100 2	14,559,761	0.443424	0.000000	0.000000	0.000000	0.443424	64,561.59
52-0100 2	KEYA PAHA CO HIGH 100	9 BROWN	KEYA PAHA CO HIGH 100	52-0100 2	5,126,709	0.443424	0.000000	0.000000	0.000000	0.443424	22,733.15
52-0100 2	KEYA PAHA CO HIGH 100	52 KEYA PAHA	KEYA PAHA CO HIGH 100	52-0100 2	486,965,612	0.443424	0.000000	0.000000	0.000000	0.443424	2,159,330.28
			School system total		506,652,082						2,246,625.02
53-0001 3	KIMBALL 1	53 KIMBALL	KIMBALL 1	53-0001 3	588,679,228	0.969740	0.070260	0.000000	0.000000	1.040000	6,122,276.93
54-0013 3	CREIGHTON 13	2 ANTELOPE	CREIGHTON 13	54-0013 3	125,621,768	0.888226	0.000000	0.000000	0.000000	0.888226	1,115,806.35
54-0013 3	CREIGHTON 13	54 KNOX	CREIGHTON 13	54-0013 3	396,251,326	0.888226	0.000000	0.000000	0.000000	0.888226	3,519,607.41
54-0013 3	CREIGHTON 13	70 PIERCE	CREIGHTON 13	54-0013 3	1,258,130	0.888226	0.000000	0.000000	0.000000	0.888226	11,175.05
			School system total		523,131,224						4,646,588.81
54-0096 3	CROFTON 96	14 CEDAR	CROFTON 96	54-0096 3	242,144,449	0.759675	0.055567	0.000000	0.000000	0.815242	1,974,066.70
54-0096 3	CROFTON 96	54 KNOX	CROFTON 96	54-0096 3	394,206,136	0.759675	0.055567	0.000000	0.000000	0.815242	3,213,734.02
			School system total		636,350,585						\$5,187,800.72

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

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Cnty/Dist# SvsCode/Class	School System Name	County Number & Name	Base School District	Base School Code/Class	2022 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2022 Total Tax Rate	2,022 Excluding Bond
54-0501 3	NIOBRARA 1R	54 KNOX	NIOBRARA 1R	54-0501 3	206,164,276	0.881759	0.000000	0.000000	0.000000	0.881759	\$1,817,872.09
54-0505 2	SANTEE C5	54 KNOX	SANTEE C5	54-0505 2	6,834,506	0.857047	0.129509	0.000000	0.000000	0.986556	67,426.24
54-0576 3	WAUSA 76R	14 CEDAR	WAUSA 76R	54-0576 3	108,318,464	0.882698	0.000000	0.022114	0.000000	0.904812	980,079.42
54-0576 3	WAUSA 76R	54 KNOX	WAUSA 76R	54-0576 3	247,814,935	0.882698	0.000000	0.022114	0.000000	0.904812	2,242,259.30
54-0576 3	WAUSA 76R	70 PIERCE	WAUSA 76R	54-0576 3	18,438,174	0.882698	0.000000	0.022114	0.000000	0.904812	166,830.98
			School system total		374,571,573						3,389,169.70
54-0096 3	VERDIGRE 83R	45 HOLT	VERDIGRE 83R	54-0583 3	1,466,532	0.870704	0.000000	0.000000	0.000000	0.870704	12,769.14
54-0096 3	VERDIGRE 83R	54 KNOX	VERDIGRE 83R	54-0583 3	327,888,039	0.870704	0.000000	0.000000	0.000000	0.870704	2,854,934.14
			School system total		329,354,571						2,867,703.28
54-0586 3	BLOOMFIELD 86R	14 CEDAR	BLOOMFIELD 86R	54-0586 3	12,272,315	0.497635	0.140000	0.000772	0.000000	0.638407	78,347.39
54-0586 3	BLOOMFIELD 86R	54 KNOX	BLOOMFIELD 86R	54-0586 3	641,857,118	0.497635	0.140000	0.000772	0.000000	0.638407	4,097,660.82
			School system total		654,129,433						4,176,008.21
55-0001 4	LINCOLN 1	55 LANCASTER	LINCOLN 1	55-0001 4	28,729,760,609	1.050000	0.000000	0.018074	0.000000	1.068074	306,855,136.22
55-0145 3	WAVERLY 145	13 CASS	WAVERLY 145	55-0145 3	421,456,249	1.026063	0.023914	0.000000	0.000000	1.049977	4,425,199.02
55-0145 3	WAVERLY 145	55 LANCASTER	WAVERLY 145	55-0145 3	1,594,871,905	1.026063	0.023914	0.000000	0.000000	1.049977	16,745,789.61
55-0145 3	WAVERLY 145	66 OTOE	WAVERLY 145	55-0145 3	83,697,289	1.026063	0.023914	0.022163	0.000000	1.072140	897,352.60
55-0145 3	WAVERLY 145	78 SAUNDERS	WAVERLY 145	55-0145 3	11,413,343	1.026063	0.023914	0.022163	0.000000	1.072140	122,367.07
			School system total		2,111,438,786						22,190,708.30
55-0148 3	MALCOLM 148	55 LANCASTER	MALCOLM 148	55-0148 3	433,021,692	0.785352	0.138889	0.000000	0.000000	0.924241	4,002,164.61
55-0148 3	MALCOLM 148	80 SEWARD	MALCOLM 148	55-0148 3	11,369,293	0.785352	0.138889	0.000000	0.000000	0.924241	105,079.72
			School system total		444,390,985						4,107,244.33
55-0160 3	NORRIS 160	34 GAGE	NORRIS 160	55-0160 3	210,650,234	1.006790	0.037623	0.021337	0.000000	1.065750	2,245,004.97
55-0160 3	NORRIS 160	55 LANCASTER	NORRIS 160	55-0160 3	1,651,831,667	1.006790	0.037623	0.000000	0.000000	1.044413	17,251,946.56
55-0160 3	NORRIS 160	66 OTOE	NORRIS 160	55-0160 3	7,525,734	1.006790	0.037623	0.021337	0.000000	1.065750	80,205.51
			School system total		1,870,007,635						19,577,157.04
55-0161 3	RAYMOND CENTRAL 161	12 BUTLER	RAYMOND CENTRAL 161	55-0161 3	860,930	0.962116	0.080421	0.000000	0.000000	1.042537	8,975.53
55-0161 3	RAYMOND CENTRAL 161	55 LANCASTER	RAYMOND CENTRAL 161	55-0161 3	459,971,653	0.962116	0.080421	0.000000	0.000000	1.042537	4,795,375.31
55-0161 3	RAYMOND CENTRAL 161	78 SAUNDERS	RAYMOND CENTRAL 161	55-0161 3	383,021,353	0.962116	0.080421	0.000000	0.000000	1.042537	3,993,140.94
55-0161 3	RAYMOND CENTRAL 161	80 SEWARD	RAYMOND CENTRAL 161	55-0161 3	10,367,680	0.962116	0.080421	0.000000	0.000000	1.042537	108,086.94
			School system total		854,221,616						8,905,578.72
56-0001 3	NORTH PLATTE 1	56 LINCOLN	NORTH PLATTE 1	56-0001 3	2,668,274,381	1.020102	0.029911	0.038082	0.000000	1.088095	29,033,381.57
56-0006 2	BRADY 6	56 LINCOLN	BRADY 6	56-0006 2	334,290,549	0.950016	0.000000	0.000000	0.000000	0.950016	3,175,814.72
56-0007 3	MAXWELL 7	56 LINCOLN	MAXWELL 7	56-0007 3	309,699,583	0.823456	0.000000	0.000000	0.000000	0.823456	2,550,240.10
56-0037 3	HERSHEY 37	56 LINCOLN	HERSHEY 37	56-0037 3	575,172,449	0.919612	0.093087	0.019753	0.000000	1.032452	5,938,382.67
56-0055 3	SUTHERLAND 55	56 LINCOLN	SUTHERLAND 55	56-0055 3	427,754,483	1.035411	0.012988	0.000000	0.000000	1.048399	4,484,575.75
56-0565 2	WALLACE 65R	43 HAYES	WALLACE 65R	56-0565 2	14,250,263	0.802697	0.039846	0.000000	0.000000	0.842543	120,064.78
56-0565 2	WALLACE 65R	56 LINCOLN	WALLACE 65R	56-0565 2	414,517,600	0.802697	0.039846	0.000000	0.000000	0.842543	3,492,490.81
56-0565 2	WALLACE 65R	68 PERKINS	WALLACE 65R	56-0565 2	78,235,084	0.802697	0.039846	0.000000	0.000000	0.842543	659,165.28
			School system total		507,002,947						4,271,720.87
57-0501 3	STAPLETON R1	56 LINCOLN	STAPLETON R1	57-0501 3	101,918,678	0.638288	0.000000	0.000000	0.000000	0.638288	650,534.87
57-0501 3	STAPLETON R1	57 LOGAN	STAPLETON R1	57-0501 3	286,603,356	0.638288	0.000000	0.000000	0.000000	0.638288	1,829,358.31
57-0501 3	STAPLETON R1	60 MCPHERSON	STAPLETON R1	57-0501 3	7,135,936	0.638288	0.000000	0.000000	0.000000	0.638288	45,547.92
			School system total		395,657,970						\$2,525,441.10

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58-0025 2	LOUP CO 25	5 BLAINE	LOUP CO 25	58-0025 2	3,319,106	0.677645	0.000000	0.000000	0.000000	0.677645	\$22,491.78
58-0025 2	LOUP CO 25	21 CUSTER	LOUP CO 25	58-0025 2	10,914,612	0.677600	0.000000	0.000000	0.000000	0.677600	73,957.51
58-0025 2	LOUP CO 25	58 LOUP	LOUP CO 25	58-0025 2	317,543,770	0.677600	0.000000	0.000000	0.000000	0.677600	2,151,681.32
			School system total		331,777,488						2,248,130.61
59-0001 3	MADISON 1	59 MADISON	MADISON 1	59-0001 3	747,637,926	0.777659	0.136216	0.005522	0.000000	0.919397	6,873,764.65
59-0001 3	MADISON 1	71 PLATTE	MADISON 1	59-0001 3	18,971,150	0.777659	0.136216	0.005522	0.000000	0.919397	174,420.31
59-0001 3	MADISON 1	84 STANTON	MADISON 1	59-0001 3	58,982,461	0.777659	0.136216	0.005522	0.000000	0.919397	542,283.43
			School system total		825,591,537						7,590,468.39
59-0002 3	NORFOLK 2	59 MADISON	NORFOLK 2	59-0002 3	2,586,769,554	1.000000	0.050000	0.028131	0.000000	1.078131	27,888,780.27
59-0002 3	NORFOLK 2	70 PIERCE	NORFOLK 2	59-0002 3	49,160,231	1.000000	0.050000	0.028131	0.000000	1.078131	530,012.41
59-0002 3	NORFOLK 2	84 STANTON	NORFOLK 2	59-0002 3	323,955,830	1.000000	0.050000	0.028131	0.000000	1.078131	3,492,673.05
59-0002 3	NORFOLK 2	90 WAYNE	NORFOLK 2	59-0002 3	125,191,145	1.000000	0.050000	0.028131	0.000000	1.078131	1,349,726.07
			School system total		3,085,076,760						33,261,191.80
59-0005 3	BATTLE CREEK 5	59 MADISON	BATTLE CREEK 5	59-0005 3	663,950,220	0.700342	0.074983	0.000000	0.000000	0.775325	5,147,774.48
59-0005 3	BATTLE CREEK 5	70 PIERCE	BATTLE CREEK 5	59-0005 3	10,831,007	0.700342	0.074983	0.000000	0.000000	0.775325	83,975.55
			School system total		674,781,227						5,231,750.03
59-0013 3	NEWMAN GROVE 13	6 BOONE	NEWMAN GROVE 13	59-0013 3	95,799,377	0.570263	0.031966	0.000000	0.000000	0.602229	576,932.22
59-0013 3	NEWMAN GROVE 13	59 MADISON	NEWMAN GROVE 13	59-0013 3	287,163,331	0.570263	0.031966	0.000000	0.000000	0.602229	1,729,382.05
59-0013 3	NEWMAN GROVE 13	71 PLATTE	NEWMAN GROVE 13	59-0013 3	249,632,874	0.570263	0.031966	0.000000	0.000000	0.602229	1,503,363.05
			School system total		632,595,582						3,809,677.32
59-0080 3	ELKHORN VALLEY 80	2 ANTELOPE	ELKHORN VALLEY 80	59-0080 3	261,196,942	0.784256	0.000000	0.000000	0.000000	0.784256	2,048,454.71
59-0080 3	ELKHORN VALLEY 80	6 BOONE	ELKHORN VALLEY 80	59-0080 3	29,677,621	0.784256	0.000000	0.000000	0.000000	0.784256	232,748.74
59-0080 3	ELKHORN VALLEY 80	59 MADISON	ELKHORN VALLEY 80	59-0080 3	329,341,919	0.784256	0.000000	0.000000	0.000000	0.784256	2,582,884.52
59-0080 3	ELKHORN VALLEY 80	70 PIERCE	ELKHORN VALLEY 80	59-0080 3	88,678,295	0.784256	0.000000	0.000000	0.000000	0.784256	695,465.44
			School system total		708,894,777						5,559,553.41
60-0090 3	MCPHERSON CO HIGH 90	56 LINCOLN	MCPHERSON CO HIGH 90	60-0090 3	8,149,549	0.694893	0.006143	0.008097	0.000000	0.709133	57,791.22
60-0090 3	MCPHERSON CO HIGH 90	60 MCPHERSON	MCPHERSON CO HIGH 90	60-0090 3	324,058,647	0.694893	0.006143	0.008097	0.000000	0.709133	2,298,013.64
			School system total		332,208,196						2,355,804.86
61-0004 3	CENTRAL CITY 4	41 HAMILTON	CENTRAL CITY 4	61-0004 3	119,113,716	0.871960	0.049705	0.017515	0.000000	0.939180	1,118,693.38
61-0004 3	CENTRAL CITY 4	61 MERRICK	CENTRAL CITY 4	61-0004 3	947,885,988	0.871960	0.049705	0.017515	0.000000	0.939180	8,902,368.35
			School system total		1,066,999,704						10,021,061.73
61-0049 3	PALMER 49	47 HOWARD	PALMER 49	61-0049 3	44,500,564	0.908484	0.015048	0.048189	0.000000	0.971721	432,421.38
61-0049 3	PALMER 49	61 MERRICK	PALMER 49	61-0049 3	189,879,037	0.908484	0.015048	0.048189	0.000000	0.971721	1,845,097.54
61-0049 3	PALMER 49	63 NANCE	PALMER 49	61-0049 3	74,548,375	0.908484	0.015048	0.048189	0.000000	0.971721	724,403.10
			School system total		308,927,976						3,001,922.02
62-0021 3	BAYARD 21	4 BANNER	BAYARD 21	62-0021 3	6,016,528	1.007498	0.037870	0.000000	0.000000	1.045368	62,895.01
62-0021 3	BAYARD 21	7 BOX BUTTE	BAYARD 21	62-0021 3	306,960	1.007498	0.037870	0.000000	0.000000	1.045368	3,208.86
62-0021 3	BAYARD 21	62 MORRILL	BAYARD 21	62-0021 3	251,948,501	1.007498	0.037870	0.000000	0.000000	1.045368	2,633,795.23
62-0021 3	BAYARD 21	79 SCOTTS BLUFF	BAYARD 21	62-0021 3	61,798,334	1.007498	0.037870	0.000000	0.000000	1.045368	646,021.10
			School system total		320,070,323						3,345,920.20
62-0063 3	BRIDGEPORT 63	7 BOX BUTTE	BRIDGEPORT 63	62-0063 3	9,419,721	1.047982	0.000000	0.000000	0.000000	1.047982	98,717.06
62-0063 3	BRIDGEPORT 63	62 MORRILL	BRIDGEPORT 63	62-0063 3	626,275,898	1.047982	0.000000	0.000000	0.000000	1.047982	6,563,269.99
			School system total		635,695,619						6,661,987.05
63-0001 3	FULLERTON 1	6 BOONE	FULLERTON 1	63-0001 3	3,437,505	0.870936	0.018693	0.000000	0.000000	0.889629	30,581.06
63-0001 3	FULLERTON 1	61 MERRICK	FULLERTON 1	63-0001 3	14,063,816	0.870936	0.018693	0.000000	0.000000	0.889629	125,115.97
63-0001 3	FULLERTON 1	63 NANCE	FULLERTON 1	63-0001 3	512,644,788	0.870936	0.018693	0.000000	0.000000	0.889629	4,560,643.61
			School system total		530,146,109						\$4,716,340.64

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

Table 13 School Systems 2022-2023 Detail of Base Schools & Counties within each School System

Cnty/Dist#	School System Name	County Number & Name	Base School District	Base School Code/Class	2022 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2022 Total Tax Rate	2,022 Excluding Bond
63-0030 3	TWIN RIVER 30	61 MERRICK	TWIN RIVER 30	63-0030 3	147,694,712	0.747353	0.075986	0.000000	0.000000	0.823339	\$1,216,030.17
63-0030 3	TWIN RIVER 30	63 NANCE	TWIN RIVER 30	63-0030 3	344,247,027	0.747353	0.075986	0.000000	0.000000	0.823339	2,834,324.27
63-0030 3	TWIN RIVER 30	71 PLATTE	TWIN RIVER 30	63-0030 3	460,678,899	0.747353	0.075986	0.000000	0.000000	0.823339	3,792,953.28
63-0030 3	TWIN RIVER 30	72 POLK	TWIN RIVER 30	63-0030 3	74,960,185	0.747353	0.075986	0.000000	0.000000	0.823339	617,177.15
			School system total		1,027,580,823						8,460,484.87
64-0023 3	JOHNSON-BROCK 23	49 JOHNSON	JOHNSON-BROCK 23	64-0023 3	55,772,004	0.587184	0.052212	0.000000	0.000000	0.639396	356,604.15
64-0023 3	JOHNSON-BROCK 23	64 NEMAHA	JOHNSON-BROCK 23	64-0023 3	401,476,242	0.587184	0.052212	0.000000	0.000000	0.639396	2,567,024.79
64-0023 3	JOHNSON-BROCK 23	66 OTOE	JOHNSON-BROCK 23	64-0023 3	7,712,509	0.587184	0.052212	0.000000	0.000000	0.639396	49,313.52
64-0023 3	JOHNSON-BROCK 23	67 PAWNEE	JOHNSON-BROCK 23	64-0023 3	484,850	0.587184	0.052212	0.000000	0.000000	0.639396	3,100.11
64-0023 3	JOHNSON-BROCK 23	74 RICHARDSON	JOHNSON-BROCK 23	64-0023 3	766,355	0.587184	0.052212	0.000000	0.000000	0.639396	4,900.05
			School system total		466,211,960						2,980,942.62
64-0029 3	AUBURN 29	64 NEMAHA	AUBURN 29	64-0029 3	671,059,836	1.033545	0.015117	0.026206	0.000000	1.074868	7,213,014.27
64-0029 3	AUBURN 29	74 RICHARDSON	AUBURN 29	64-0029 3	285,438	1.033545	0.015117	0.026206	0.000000	1.074868	3,068.08
			School system total		671,345,274						7,216,082.35
65-0011 3	SUPERIOR 11	65 NUCKOLLS	SUPERIOR 11	65-0011 3	363,048,367	0.904380	0.087709	0.029236	0.000000	1.021325	3,707,911.20
65-0011 3	SUPERIOR 11	85 THAYER	SUPERIOR 11	65-0011 3	629,643	0.904380	0.087709	0.029236	0.000000	1.021325	6,430.71
65-0011 3	SUPERIOR 11	91 WEBSTER	SUPERIOR 11	65-0011 3	154,605,866	0.904380	0.087709	0.029236	0.000000	1.021325	1,579,030.48
			School system total		518,283,876						5,293,372.39
65-2005 3	SO CENTRAL NE UNIF 5	1 ADAMS	SANDY CREEK 1C (SoCentrlUnf5)	18-0501 3	12,682,808	0.758494	0.023695	0.003250	0.000000	0.785439	99,615.75
65-2005 3	SO CENTRAL NE UNIF 5	18 CLAY	SANDY CREEK 1C (SoCentrlUnf5)	18-0501 3	962,396,653	0.758494	0.023695	0.003250	0.000000	0.785439	7,559,048.47
65-2005 3	SO CENTRAL NE UNIF 5	65 NUCKOLLS	SANDY CREEK 1C (SoCentrlUnf5)	18-0501 3	62,054,537	0.758494	0.023695	0.003250	0.000000	0.785439	487,400.99
65-2005 3	SO CENTRAL NE UNIF 5	1 ADAMS	LAWRENCE/NELSON 5 (SoCntrlUnf5)	65-0005 3	1,596,507	0.758494	0.023695	0.003250	0.000000	0.785439	12,539.61
65-2005 3	SO CENTRAL NE UNIF 5	18 CLAY	LAWRENCE/NELSON 5 (SoCntrlUnf5)	65-0005 3	8,085,231	0.758494	0.023695	0.003250	0.000000	0.785439	63,504.61
65-2005 3	SO CENTRAL NE UNIF 5	65 NUCKOLLS	LAWRENCE/NELSON 5 (SoCntrlUnf5)	65-0005 3	401,463,084	0.758494	0.023695	0.003250	0.000000	0.785439	3,153,255.21
65-2005 3	SO CENTRAL NE UNIF 5	91 WEBSTER	LAWRENCE/NELSON 5 (SoCntrlUnf5)	65-0005 3	43,763,925	0.758494	0.023695	0.003250	0.000000	0.785439	343,739.42
			School system total		1,492,042,745						11,719,104.06
66-0027 3	SYRACUSE-DUNBAR-AVOCA 27	13 CASS	SYRACUSE-DUNBAR-AVOCA 27	66-0027 3	61,652,535	0.916778	0.016596	0.000000	0.000000	0.933374	575,449.68
66-0027 3	SYRACUSE-DUNBAR-AVOCA 27	49 JOHNSON	SYRACUSE-DUNBAR-AVOCA 27	66-0027 3	1,477,767	0.916778	0.016596	0.000000	0.000000	0.933374	13,793.09
66-0027 3	SYRACUSE-DUNBAR-AVOCA 27	66 OTOE	SYRACUSE-DUNBAR-AVOCA 27	66-0027 3	849,683,620	0.916778	0.016596	0.000000	0.000000	0.933374	7,930,729.39
			School system total		912,813,922						8,519,972.16
66-0111 3	NEBRASKA CITY 111	13 CASS	NEBRASKA CITY 111	66-0111 3	96,143,301	1.040666	0.013523	0.030000	0.000000	1.084189	1,042,376.46
66-0111 3	NEBRASKA CITY 111	64 NEMAHA	NEBRASKA CITY 111	66-0111 3	1,000,367	1.040666	0.013523	0.030000	0.000000	1.084189	10,845.87
66-0111 3	NEBRASKA CITY 111	66 OTOE	NEBRASKA CITY 111	66-0111 3	931,904,312	1.040666	0.013523	0.030000	0.000000	1.084189	10,103,612.27
			School system total		1,029,047,980						11,156,834.60
66-0501 3	PALMYRA OR1	55 LANCASTER	PALMYRA OR1	66-0501 3	303,561,298	0.867924	0.030384	0.022192	0.000000	0.920500	2,794,281.75
66-0501 3	PALMYRA OR1	66 OTOE	PALMYRA OR1	66-0501 3	362,973,907	0.867924	0.030384	0.022192	0.000000	0.920500	3,341,177.19
			School system total		666,535,205						6,135,458.94
67-0001 3	PAWNEE CITY 1	67 PAWNEE	PAWNEE CITY 1	67-0001 3	346,698,253	0.892130	0.014313	0.033557	0.000000	0.940000	3,258,970.66
67-0001 3	PAWNEE CITY 1	74 RICHARDSON	PAWNEE CITY 1	67-0001 3	6,172,788	0.892130	0.014313	0.033557	0.000000	0.940000	58,024.35
			School system total		352,871,041						3,316,995.01
67-0069 3	LEWISTON 69	34 GAGE	LEWISTON 69	67-0069 3	117,096,119	0.628803	0.118480	0.000000	0.000000	0.747283	875,039.32
67-0069 3	LEWISTON 69	49 JOHNSON	LEWISTON 69	67-0069 3	84,754,707	0.628803	0.118480	0.000000	0.000000	0.747283	633,358.06
67-0069 3	LEWISTON 69	67 PAWNEE	LEWISTON 69	67-0069 3	255,970,419	0.628803	0.118480	0.000000	0.000000	0.747283	1,912,826.64
			School system total		457,821,245						3,421,224.02
68-0020 3	PERKINS COUNTY SCHOOLS 20	15 CHASE	PERKINS COUNTY SCHOOLS 20	68-0020 3	72,015,109	0.571503	0.027498	0.000000	0.000000	0.599001	431,371.42
68-0020 3	PERKINS COUNTY SCHOOLS 20	51 KEITH	PERKINS COUNTY SCHOOLS 20	68-0020 3	5,994,428	0.571503	0.027498	0.000000	0.000000	0.599001	35,906.76
68-0020 3	PERKINS COUNTY SCHOOLS 20	56 LINCOLN	PERKINS COUNTY SCHOOLS 20	68-0020 3	1,624,702	0.571503	0.027498	0.000000	0.000000	0.599001	9,732.00
68-0020 3	PERKINS COUNTY SCHOOLS 20	68 PERKINS	PERKINS COUNTY SCHOOLS 20	68-0020 3	1,022,367,317	0.571503	0.027498	0.000000	0.000000	0.599001	6,124,001.74
			School system total		1,102,001,556						\$6,601,011.92

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

Table 13 School Systems 2022-2023 Detail of Base Schools & Counties within each School System

Cnty/Dist#	School System Name	County Number & Name	Base School District	Base School Code/Class	2022 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2022 Total Tax Rate	2,022 Excluding Bond
69-0044 3	HOLDREGE 44	42 HARLAN	HOLDREGE 44	69-0044 3	60,511,910	0.905636	0.000000	0.059687	0.000000	0.965323	\$584,135.53
69-0044 3	HOLDREGE 44	69 PHELPS	HOLDREGE 44	69-0044 3	1,124,124,729	0.905636	0.059687	0.000000	0.000000	0.965323	10,851,448.58
			School system total		1,184,636,639						11,435,584.11
69-0054 3	BERTRAND 54	37 GOSPER	BERTRAND 54	69-0054 3	272,600,386	0.736688	0.088576	0.043419	0.000000	0.868683	2,368,035.75
69-0054 3	BERTRAND 54	69 PHELPS	BERTRAND 54	69-0054 3	308,994,732	0.736688	0.088576	0.043419	0.000000	0.868683	2,684,187.76
			School system total		581,595,118						5,052,223.51
69-0055 2	LOOMIS 55	42 HARLAN	LOOMIS 55	69-0055 2	18,786,765	0.650440	0.000000	0.000000	0.000000	0.650440	122,196.66
69-0055 2	LOOMIS 55	69 PHELPS	LOOMIS 55	69-0055 2	475,161,168	0.650440	0.000000	0.000000	0.000000	0.650440	3,090,642.06
			School system total		493,947,933						3,212,838.72
70-0002 3	PIERCE 2	70 PIERCE	PIERCE 2	70-0002 3	801,490,449	0.880001	0.023469	0.000000	0.000000	0.903470	7,241,235.39
70-0002 3	PIERCE 2	90 WAYNE	PIERCE 2	70-0002 3	55,620,392	0.880001	0.023469	0.000000	0.000000	0.903470	502,513.92
			School system total		857,110,841						7,743,749.31
70-0005 3	PLAINVIEW 5	2 ANTELOPE	PLAINVIEW 5	70-0005 3	248,973,435	0.683978	0.060888	0.000000	0.000000	0.744866	1,854,520.40
70-0005 3	PLAINVIEW 5	54 KNOX	PLAINVIEW 5	70-0005 3	13,179,508	0.683978	0.060888	0.000000	0.000000	0.744866	98,169.69
70-0005 3	PLAINVIEW 5	70 PIERCE	PLAINVIEW 5	70-0005 3	484,378,942	0.683978	0.060888	0.000000	0.000000	0.744866	3,607,979.30
			School system total		746,531,885						5,560,669.39
70-0542 3	OSMOND 42R	54 KNOX	OSMOND 42R	70-0542 3	12,348,815	0.770903	0.012581	0.022646	0.000000	0.806130	99,547.49
70-0542 3	OSMOND 42R	70 PIERCE	OSMOND 42R	70-0542 3	389,111,828	0.770903	0.012581	0.022646	0.000000	0.806130	3,136,751.15
			School system total		401,460,643						3,236,298.64
71-0001 3	COLUMBUS 1	12 BUTLER	COLUMBUS 1	71-0001 3	10,917,635	1.011455	0.045929	0.000000	0.000000	1.057384	115,441.58
71-0001 3	COLUMBUS 1	71 PLATTE	COLUMBUS 1	71-0001 3	2,415,791,877	1.011455	0.045929	0.000000	0.000000	1.057384	25,544,229.69
71-0001 3	COLUMBUS 1	72 POLK	COLUMBUS 1	71-0001 3	1,157,595	1.011455	0.045929	0.000000	0.000000	1.057384	12,240.24
			School system total		2,427,867,107						25,671,911.51
71-0005 3	LAKEVIEW COMMUNITY 5	12 BUTLER	LAKEVIEW COMMUNITY 5	71-0005 3	1,202,585	0.592145	0.064532	0.000000	0.000000	0.656677	7,897.16
71-0005 3	LAKEVIEW COMMUNITY 5	71 PLATTE	LAKEVIEW COMMUNITY 5	71-0005 3	1,648,211,488	0.592145	0.041012	0.000000	0.000000	0.633157	10,435,780.36
			School system total		1,649,414,073						10,443,677.52
71-0067 3	HUMPHREY 67	59 MADISON	HUMPHREY 67	71-0067 3	19,733,735	0.339821	0.050413	0.000000	0.000000	0.390234	77,007.76
71-0067 3	HUMPHREY 67	71 PLATTE	HUMPHREY 67	71-0067 3	953,784,937	0.339821	0.050413	0.000000	0.000000	0.390234	3,721,999.10
			School system total		973,518,672						3,799,006.86
72-0015 3	CROSS COUNTY 15	72 POLK	CROSS COUNTY 15	72-0015 3	509,929,781	0.666231	0.009296	0.000000	0.000000	0.675527	3,444,718.11
72-0015 3	CROSS COUNTY 15	93 YORK	CROSS COUNTY 15	72-0015 3	308,354,774	0.666231	0.009296	0.000000	0.000000	0.675527	2,083,020.66
			School system total		818,284,555						5,527,738.77
72-0019 3	OSCEOLA 19	72 POLK	OSCEOLA 19	72-0019 3	528,846,171	0.730306	0.026737	0.000000	0.000000	0.757043	4,003,597.85
72-0032 3	SHELBY-RISING CITY 32	12 BUTLER	SHELBY-RISING CITY 32	72-0032 3	334,133,780	0.650000	0.005000	0.000000	0.000000	0.655000	2,188,578.95
72-0032 3	SHELBY-RISING CITY 32	72 POLK	SHELBY-RISING CITY 32	72-0032 3	457,297,374	0.650000	0.005000	0.000000	0.000000	0.655000	2,995,301.88
			School system total		791,431,154						5,183,880.83
72-0075 3	HIGH PLAINS COMMUNITY 75	41 HAMILTON	HIGH PLAINS COMMUNITY 75	72-0075 3	183,085,251	0.515674	0.135064	0.000000	0.000000	0.650738	1,191,407.02
72-0075 3	HIGH PLAINS COMMUNITY 75	61 MERRICK	HIGH PLAINS COMMUNITY 75	72-0075 3	328,637,041	0.515674	0.135064	0.000000	0.000000	0.650738	2,138,569.54
72-0075 3	HIGH PLAINS COMMUNITY 75	63 NANCE	HIGH PLAINS COMMUNITY 75	72-0075 3	10,558,494	0.515674	0.135064	0.000000	0.000000	0.650738	68,708.18
72-0075 3	HIGH PLAINS COMMUNITY 75	72 POLK	HIGH PLAINS COMMUNITY 75	72-0075 3	230,013,661	0.515674	0.135064	0.000000	0.000000	0.650738	1,496,788.37
72-0075 3	HIGH PLAINS COMMUNITY 75	93 YORK	HIGH PLAINS COMMUNITY 75	72-0075 3	107,783,541	0.515674	0.135064	0.000000	0.000000	0.650738	701,388.67
			School system total		860,077,988						5,596,861.78
73-0017 3	MCCOOK 17	32 FRONTIER	MCCOOK 17	73-0017 3	37,264,537	0.967964	0.046333	0.000000	0.000000	1.014297	377,973.44
73-0017 3	MCCOOK 17	43 HAYES	MCCOOK 17	73-0017 3	1,065,867	0.967964	0.046333	0.000000	0.000000	1.014297	10,811.08
73-0017 3	MCCOOK 17	44 HITCHCOCK	MCCOOK 17	73-0017 3	17,816,953	0.967964	0.046333	0.000000	0.000000	1.014297	180,717.07
73-0017 3	MCCOOK 17	73 RED WILLOW	MCCOOK 17	73-0017 3	813,592,833	0.967964	0.046333	0.000000	0.000000	1.014297	8,252,264.63
			School system total		869,740,190						\$8,821,766.22

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

Table 13 School Systems 2022-2023 Detail of Base Schools & Counties within each School System

Cnty/Dist#	School System Name	County Number & Name	Base School District	Base School Code/Class	2022 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.LRate	Other Rates ⁽¹⁾	2022 Total Tax Rate	2,022 Excluding Bond
73-0179 3	SOUTHWEST 179	32 FRONTIER	SOUTHWEST 179	73-0179 3	95,806,723	0.704653	0.014394	0.000000	0.000000	0.719047	\$688,895.76
73-0179 3	SOUTHWEST 179	33 FURNAS	SOUTHWEST 179	73-0179 3	86,311,941	0.704653	0.014394	0.000000	0.000000	0.719047	620,624.89
73-0179 3	SOUTHWEST 179	73 RED WILLOW	SOUTHWEST 179	73-0179 3	502,067,205	0.704653	0.014394	0.000000	0.000000	0.719047	3,610,108.24
			School system total		684,185,869						4,919,628.89
74-0056 3	FALLS CITY 56	64 NEMAHA	FALLS CITY 56	74-0056 3	18,493,303	0.976000	0.042173	0.000000	0.000000	1.018173	188,293.83
74-0056 3	FALLS CITY 56	74 RICHARDSON	FALLS CITY 56	74-0056 3	939,570,593	0.976000	0.042173	0.000000	0.000000	1.018173	9,566,472.68
			School system total		958,063,896						9,754,766.51
74-0070 3	HUMBOLDT TABLE RK STEINAUER 70	49 JOHNSON	HUMBOLDT TABLE RK STEINAUER 70	74-0070 3	19,162,877	0.684779	0.033963	0.000000	0.000000	0.718742	137,731.76
74-0070 3	HUMBOLDT TABLE RK STEINAUER 70	64 NEMAHA	HUMBOLDT TABLE RK STEINAUER 70	74-0070 3	103,807,836	0.684779	0.033963	0.000000	0.000000	0.718742	746,111.04
74-0070 3	HUMBOLDT TABLE RK STEINAUER 70	67 PAWNEE	HUMBOLDT TABLE RK STEINAUER 70	74-0070 3	191,736,095	0.684779	0.033963	0.000000	0.000000	0.718742	1,378,091.04
74-0070 3	HUMBOLDT TABLE RK STEINAUER 70	74 RICHARDSON	HUMBOLDT TABLE RK STEINAUER 70	74-0070 3	511,335,255	0.684779	0.033963	0.000000	0.000000	0.718742	3,675,189.13
			School system total		826,042,063						5,937,122.97
75-0100 3	ROCK CO HIGH 100	9 BROWN	ROCK CO HIGH 100	75-0100 3	4,251,571	0.548294	0.020106	0.000000	0.000000	0.568400	24,165.99
75-0100 3	ROCK CO HIGH 100	75 ROCK	ROCK CO HIGH 100	75-0100 3	659,366,446	0.548294	0.020106	0.000000	0.000000	0.568400	3,747,846.86
			School system total		663,618,017						3,772,012.85
76-0002 3	CRETE 2	34 GAGE	CRETE 2	76-0002 3	876,126	0.912802	0.134819	0.000000	0.000000	1.047621	9,178.47
76-0002 3	CRETE 2	55 LANCASTER	CRETE 2	76-0002 3	598,881,980	0.912802	0.134819	0.000000	0.000000	1.047621	6,274,014.19
76-0002 3	CRETE 2	76 SALINE	CRETE 2	76-0002 3	626,721,069	0.912802	0.134819	0.000000	0.000000	1.047621	6,565,661.35
76-0002 3	CRETE 2	80 SEWARD	CRETE 2	76-0002 3	47,254,434	0.912802	0.134819	0.000000	0.000000	1.047621	495,047.52
			School system total		1,273,733,609						13,343,901.53
76-0044 3	DORCHESTER 44	76 SALINE	DORCHESTER 44	76-0044 3	379,250,498	0.734538	0.000000	0.000000	0.000000	0.734538	2,785,739.15
76-0044 3	DORCHESTER 44	80 SEWARD	DORCHESTER 44	76-0044 3	26,341,097	0.734538	0.000000	0.000000	0.000000	0.734538	193,485.41
			School system total		405,591,595						2,979,224.56
76-0068 3	FRIEND 68	30 FILLMORE	FRIEND 68	76-0068 3	2,470,582	0.754808	0.020273	0.000000	0.000000	0.775081	19,149.03
76-0068 3	FRIEND 68	76 SALINE	FRIEND 68	76-0068 3	393,777,195	0.754808	0.020273	0.000000	0.000000	0.775081	3,052,092.35
76-0068 3	FRIEND 68	80 SEWARD	FRIEND 68	76-0068 3	63,651,307	0.754808	0.020273	0.000000	0.000000	0.775081	493,349.42
			School system total		459,899,084						3,564,590.80
76-0082 3	WILBER-CLATONIA 82	34 GAGE	WILBER-CLATONIA 82	76-0082 3	112,932,232	0.938602	0.070423	0.017725	0.000000	1.026750	1,159,531.72
76-0082 3	WILBER-CLATONIA 82	55 LANCASTER	WILBER-CLATONIA 82	76-0082 3	17,497,215	0.938602	0.070423	0.017725	0.000000	1.026750	179,652.69
76-0082 3	WILBER-CLATONIA 82	76 SALINE	WILBER-CLATONIA 82	76-0082 3	586,732,134	0.938602	0.070423	0.017725	0.000000	1.026750	6,024,272.45
			School system total		717,161,581						7,363,456.86
77-0001 3	BELLEVUE 1 (also pay LC)	77 SARPY	BELLEVUE 1	77-0001 3	3,965,292,822	1.050000	0.000000	0.000000	0.000000	1.050000	41,635,574.66
77-0027 3	PAPILLION-LAVISTA 27 (also pay LC)	77 SARPY	PAPILLION-LA VISTA 27	77-0027 3	7,824,159,535	1.007025	0.026789	0.000000	0.000000	1.033814	80,887,256.94
77-0037 3	GRETNA 37 (also pay LC)	28 DOUGLAS	GRETNA 37	77-0037 3	475,860,355	1.004520	0.045490	0.000000	0.000000	1.050010	4,996,589.38
77-0037 3	GRETNA 37 (also pay LC)	77 SARPY	GRETNA 37	77-0037 3	3,522,494,872	1.004515	0.045485	0.000000	0.000000	1.050000	36,986,194.97
			School system total		3,998,355,227						41,982,784.35
77-0046 3	SPRINGFIELD PLTVW 46 (also pay LC)	77 SARPY	SPRINGFIELD PLATTEVIEW 46	77-0046 3	2,564,970,256	0.548532	0.139150	0.013451	0.000000	0.701133	17,983,847.98
78-0001 3	ASHLAND-GREENWOOD 1	13 CASS	ASHLAND-GREENWOOD 1	78-0001 3	285,332,524	0.765000	0.000000	0.000000	0.000000	0.765000	2,182,797.10
78-0001 3	ASHLAND-GREENWOOD 1	77 SARPY	ASHLAND-GREENWOOD 1	78-0001 3	833,548	0.765000	0.000000	0.000000	0.000000	0.765000	6,376.64
78-0001 3	ASHLAND-GREENWOOD 1	78 SAUNDERS	ASHLAND-GREENWOOD 1	78-0001 3	904,448,607	0.765000	0.000000	0.000000	0.000000	0.765000	6,919,033.27
			School system total		1,190,614,679						\$9,108,207.01

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

Table 13 School Systems 2022-2023 Detail of Base Schools & Counties within each School System

Cnty/Dist# SysCode/Class	School System Name	County Number & Name	Base School District	Base School Code/Class	2022 Total Value	Gen.Fund Tax Rate	Special Bldg Fund Rate	Qualif.Capital Purp. Fund Tot.Rate	Other Rates ⁽¹⁾	2022 Total Tax Rate	2,022 Excluding Bond
78-0009 3	YUTAN 9	78 SAUNDERS	YUTAN 9	78-0009 3	384,481,740	0.992211	0.057010	0.000000	0.000000	1.049221	\$4,034,064.51
78-0039 3	WAHOO 39	78 SAUNDERS	WAHOO 39	78-0039 3	1,192,654,469	0.889256	0.139994	0.016299	0.000000	1.045549	12,469,794.90
78-0072 3	MEAD 72	78 SAUNDERS	MEAD 72	78-0072 3	474,289,073	0.809080	0.139789	0.000000	0.000000	0.948869	4,500,383.27
78-0107 3	CEDAR BLUFFS 107	78 SAUNDERS	CEDAR BLUFFS 107	78-0107 3	332,892,057	0.847783	0.084377	0.029593	0.000000	0.961753	3,201,601.20
79-0002 3	MINATARE 2	79 SCOTTS BLUFF	MINATARE 2	79-0002 3	51,256,224	0.928150	0.120206	0.022958	0.000000	1.071314	549,116.95
79-0011 3	MORRILL 11	79 SCOTTS BLUFF	MORRILL 11	79-0011 3	323,571,893	1.005316	0.053700	0.049954	0.000000	1.108970	3,588,321.70
79-0011 3	MORRILL 11	83 SIOUX	MORRILL 11	79-0011 3	80,756,077	1.005316	0.053700	0.049954	0.000000	1.108970	895,562.24
			School system total		404,327,970						4,483,883.94
79-0016 3	GERING 16	79 SCOTTS BLUFF	GERING 16	79-0016 3	859,306,552	1.049988	0.000000	0.014703	0.000000	1.064691	9,148,973.97
79-0031 3	MITCHELL 31	79 SCOTTS BLUFF	MITCHELL 31	79-0031 3	280,036,778	0.879461	0.105660	0.000000	0.000000	0.985121	2,758,706.79
79-0031 3	MITCHELL 31	83 SIOUX	MITCHELL 31	79-0031 3	44,713,479	0.879461	0.105660	0.000000	0.000000	0.985121	440,482.69
			School system total		324,750,257						3,199,189.48
79-0032 3	SCOTTSBLUFF 32	62 MORRILL	SCOTTSBLUFF 32	79-0032 3	731,360	1.013328	0.036672	0.030000	0.000000	1.080000	7,898.68
79-0032 3	SCOTTSBLUFF 32	79 SCOTTS BLUFF	SCOTTSBLUFF 32	79-0032 3	1,681,346,946	1.013328	0.036672	0.030000	0.000000	1.080000	18,158,574.84
			School system total		1,682,078,306						18,166,473.52
80-0005 3	MILFORD 5	55 LANCASTER	MILFORD 5	80-0005 3	80,605,157	0.915841	0.065281	0.000000	0.000000	0.981122	790,835.02
80-0005 3	MILFORD 5	76 SALINE	MILFORD 5	80-0005 3	2,658,305	0.915841	0.065281	0.000000	0.000000	0.981122	26,081.23
80-0005 3	MILFORD 5	80 SEWARD	MILFORD 5	80-0005 3	634,983,741	0.915841	0.065281	0.000000	0.000000	0.981122	6,229,967.54
			School system total		718,247,203						7,046,883.79
80-0009 3	SEWARD 9	12 BUTLER	SEWARD 9	80-0009 3	62,690,253	0.847236	0.010101	0.007728	0.000000	0.865065	542,312.38
80-0009 3	SEWARD 9	80 SEWARD	SEWARD 9	80-0009 3	1,701,742,943	0.847236	0.010101	0.007728	0.000000	0.865065	14,721,193.00
			School system total		1,764,433,196						15,263,505.38
80-0567 3	CENTENNIAL 67R	12 BUTLER	CENTENNIAL 67R	80-0567 3	43,745,525	0.499742	0.039000	0.000000	0.000000	0.538742	235,675.73
80-0567 3	CENTENNIAL 67R	72 POLK	CENTENNIAL 67R	80-0567 3	47,607,676	0.499742	0.039000	0.000000	0.000000	0.538742	256,482.81
80-0567 3	CENTENNIAL 67R	80 SEWARD	CENTENNIAL 67R	80-0567 3	767,461,427	0.499742	0.039000	0.000000	0.000000	0.538742	4,134,639.16
80-0567 3	CENTENNIAL 67R	93 YORK	CENTENNIAL 67R	80-0567 3	701,907,554	0.499742	0.039000	0.000000	0.000000	0.538742	3,781,472.92
			School system total		1,560,722,182						8,408,270.62
81-0003 3	HAY SPRINGS 3	23 DAWES	HAY SPRINGS 3	81-0003 3	24,300,585	0.943692	0.062571	0.000000	0.000000	1.006263	244,528.29
81-0003 3	HAY SPRINGS 3	81 SHERIDAN	HAY SPRINGS 3	81-0003 3	153,321,439	0.943692	0.062571	0.000000	0.000000	1.006263	1,542,821.17
			School system total		177,622,024						1,787,349.46
81-0010 3	GORDON-RUSHVILLE HIGH SCH 10	16 CHERRY	GORDON-RUSHVILLE HIGH SCH 10	81-0010 3	209,865,488	0.894669	0.010779	0.012741	0.000000	0.918189	1,926,967.35
81-0010 3	GORDON-RUSHVILLE HIGH SCH 10	81 SHERIDAN	GORDON-RUSHVILLE HIGH SCH 10	81-0010 3	727,146,601	0.894669	0.010779	0.012741	0.000000	0.918189	6,676,597.36
			School system total		937,012,089						8,603,564.71
82-0001 3	LOUP CITY 1	47 HOWARD	LOUP CITY 1	82-0001 3	23,000,527	0.769805	0.023475	0.000000	0.000000	0.793280	182,458.57
82-0001 3	LOUP CITY 1	82 SHERMAN	LOUP CITY 1	82-0001 3	597,091,917	0.769805	0.023475	0.000000	0.000000	0.793280	4,736,619.45
82-0001 3	LOUP CITY 1	88 VALLEY	LOUP CITY 1	82-0001 3	25,509,225	0.769805	0.023475	0.000000	0.000000	0.793280	202,359.89
			School system total		645,601,669						\$5,121,437.91

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82-0015 2	LITCHFIELD 15	21 CUSTER	LITCHFIELD 15	82-0015 2	104,846,745	0.919721	0.036862	0.023961	0.000000	0.980544	\$1,028,070.15
82-0015 2	LITCHFIELD 15	82 SHERMAN	LITCHFIELD 15	82-0015 2	169,165,268	0.919721	0.036862	0.023961	0.000000	0.980544	1,658,742.23
			School system total		274,012,013						2,686,812.38
83-0500 3	SIOUX CO HIGH 500	23 DAWES	SIOUX CO HIGH 500	83-0500 3	12,734,375	0.614719	0.070009	0.000000	0.000000	0.684728	87,195.95
83-0500 3	SIOUX CO HIGH 500	83 SIOUX	SIOUX CO HIGH 500	83-0500 3	539,746,930	0.614719	0.070009	0.000000	0.000000	0.684728	3,695,811.00
			School system total		552,481,305						3,783,006.95
84-0003 3	STANTON 3	84 STANTON	STANTON 3	84-0003 3	638,216,360	0.891476	0.042426	0.035226	0.000000	0.969128	6,185,142.21
85-0060 3	DESHLER 60	65 NUCKOLLS	DESHLER 60	85-0060 3	103,557,391	0.766156	0.029243	0.000000	0.000000	0.795399	823,695.74
85-0060 3	DESHLER 60	85 THAYER	DESHLER 60	85-0060 3	414,491,843	0.766156	0.029243	0.000000	0.000000	0.795399	3,296,868.56
			School system total		518,049,234						4,120,564.30
85-0070 3	THAYER CENTRAL COMM 70	65 NUCKOLLS	THAYER CENTRAL COMM 70	85-0070 3	18,848,562	0.662098	0.029780	0.000000	0.000000	0.691878	130,409.25
85-0070 3	THAYER CENTRAL COMM 70	85 THAYER	THAYER CENTRAL COMM 70	85-0070 3	827,783,332	0.662098	0.029780	0.000000	0.000000	0.691878	5,727,260.87
			School system total		846,631,894						5,857,670.12
85-2001 2	BRUNING-DAVENPORT UNIF	18 CLAY	DAVENPORT 47 (Brun-Davpt Unif)	85-0047 2	6,890,843	0.490000	0.010000	0.000000	0.000000	0.500000	34,454.26
85-2001 2	BRUNING-DAVENPORT UNIF	30 FILLMORE	DAVENPORT 47 (Brun-Davpt Unif)	85-0047 2	2,596,790	0.490000	0.010000	0.000000	0.000000	0.500000	12,983.97
85-2001 2	BRUNING-DAVENPORT UNIF	65 NUCKOLLS	DAVENPORT 47 (Brun-Davpt Unif)	85-0047 2	204,675,414	0.490000	0.010000	0.000000	0.000000	0.500000	1,023,378.13
85-2001 2	BRUNING-DAVENPORT UNIF	85 THAYER	DAVENPORT 47 (Brun-Davpt Unif)	85-0047 2	170,342,391	0.490000	0.010000	0.000000	0.000000	0.500000	851,713.74
85-2001 2	BRUNING-DAVENPORT UNIF	30 FILLMORE	BRUNING 94 (Brun-Davpt Unif)	85-0094 2	153,231,230	0.490000	0.010000	0.000000	0.000000	0.500000	766,157.45
85-2001 2	BRUNING-DAVENPORT UNIF	85 THAYER	BRUNING 94 (Brun-Davpt Unif)	85-0094 2	316,990,623	0.490000	0.010000	0.000000	0.000000	0.500000	1,584,955.93
			School system total		854,727,291						4,273,643.48
86-0001 2	THEDFORD HIGH 1	16 CHERRY	THEDFORD HIGH 1	86-0001 2	70,231,112	0.580758	0.000000	0.025715	0.000000	0.606473	425,934.17
86-0001 2	THEDFORD HIGH 1	86 THOMAS	THEDFORD RURAL 1	86-0001 2	265,435,644	0.580758	0.000000	0.025715	0.000000	0.606473	1,609,799.29
			School system total		335,666,756						2,035,733.46
87-0001 3	PENDER 1	20 CUMING	PENDER 1	87-0001 3	159,497,248	0.820416	0.035971	0.000000	0.000000	0.856387	1,365,914.87
87-0001 3	PENDER 1	87 THURSTON	PENDER 1	87-0001 3	408,328,991	0.820416	0.035971	0.000000	0.000000	0.856387	3,496,880.80
87-0001 3	PENDER 1	90 WAYNE	PENDER 1	87-0001 3	50,008,329	0.820416	0.035971	0.000000	0.000000	0.856387	428,265.22
			School system total		617,834,568						5,291,060.89
87-0013 3	WALTHILL 13	87 THURSTON	WALTHILL 13	87-0013 3	169,303,449	1.049952	0.000000	0.000000	0.000000	1.049952	1,777,607.02
87-0016 3	UMO N HO NATION SCH 16	87 THURSTON	UMO N HO NATION SCH 16	87-0016 3	18,271,085	1.049899	0.000000	0.000000	0.000000	1.049899	191,828.58
87-0017 3	WINNEBAGO 17	87 THURSTON	WINNEBAGO 17	87-0017 3	107,717,548	1.046280	0.000000	0.000000	0.000000	1.046280	1,127,029.10
88-0005 3	ORD 5	21 CUSTER	ORD 5	88-0005 3	35,272,785	0.809058	0.000000	0.000000	0.000000	0.809058	285,378.49
88-0005 3	ORD 5	36 GARFIELD	ORD 5	88-0005 3	27,239,472	0.809058	0.000000	0.000000	0.000000	0.809058	220,383.19
88-0005 3	ORD 5	39 GREELEY	ORD 5	88-0005 3	1,725,133	0.809058	0.000000	0.000000	0.000000	0.809058	13,957.37
88-0005 3	ORD 5	88 VALLEY	ORD 5	88-0005 3	743,208,872	0.809058	0.000000	0.000000	0.000000	0.809058	6,012,999.24
			School system total		807,446,262						6,532,718.29
88-0021 2	ARCADIA 21	21 CUSTER	ARCADIA 21	88-0021 2	31,720,288	1.172645	0.000000	0.000000	0.000000	1.172645	371,967.06
88-0021 2	ARCADIA 21	82 SHERMAN	ARCADIA 21	88-0021 2	25,414,729	1.172645	0.000000	0.000000	0.000000	1.172645	298,024.85
88-0021 2	ARCADIA 21	88 VALLEY	ARCADIA 21	88-0021 2	105,380,704	1.172645	0.000000	0.000000	0.000000	1.172645	1,235,743.63
			School system total		162,515,721						1,905,735.54
89-0001 3	BLAIR 1	89 WASHINGTON	BLAIR 1	89-0001 3	2,283,651,525	0.905000	0.085000	0.000000	0.000000	0.990000	22,608,172.62
89-0003 3	FORT CALHOUN 3	28 DOUGLAS	FORT CALHOUN 3	89-0003 3	64,843,370	0.950000	0.100000	0.030000	0.000000	1.080000	700,309.21
89-0003 3	FORT CALHOUN 3	89 WASHINGTON	FORT CALHOUN 3	89-0003 3	480,011,185	0.950000	0.100000	0.030000	0.000000	1.080000	5,184,125.95
			School system total		544,854,555						\$5,884,435.16

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89-0024 3	ARLINGTON 24	27 DODGE	ARLINGTON 24	89-0024 3	53,987,761	0.951594	0.000000	0.039325	0.000000	0.990919	\$534,975.14
89-0024 3	ARLINGTON 24	28 DOUGLAS	ARLINGTON 24	89-0024 3	45,902,085	0.951590	0.000000	0.039330	0.000000	0.990920	454,851.12
89-0024 3	ARLINGTON 24	89 WASHINGTON	ARLINGTON 24	89-0024 3	670,709,351	0.951594	0.000000	0.039325	0.000000	0.990919	6,646,193.54
			School system total		770,599,197						7,636,019.80
90-0017 3	WAYNE 17	26 DIXON	WAYNE 17	90-0017 3	40,864,089	0.933770	0.037904	0.042642	0.000000	1.014316	414,491.37
90-0017 3	WAYNE 17	90 WAYNE	WAYNE 17	90-0017 3	1,024,873,411	0.933770	0.037904	0.042642	0.000000	1.014316	10,395,467.37
			School system total		1,065,737,500						10,809,958.74
90-0560 3	WAKEFIELD 60R	26 DIXON	WAKEFIELD 60R	90-0560 3	285,131,594	0.896547	0.096115	0.018803	0.000000	1.011465	2,884,009.30
90-0560 3	WAKEFIELD 60R	87 THURSTON	WAKEFIELD 60R	90-0560 3	37,632,613	0.896547	0.096115	0.018803	0.000000	1.011465	380,641.04
90-0560 3	WAKEFIELD 60R	90 WAYNE	WAKEFIELD 60R	90-0560 3	214,410,710	0.896547	0.096115	0.018803	0.000000	1.011465	2,168,691.43
			School system total		537,174,917						5,433,341.77
90-0595 3	WINSIDE 595	84 STANTON	WINSIDE 595	90-0595 3	1,979,073	0.632875	0.108406	0.000000	0.000000	0.741281	14,670.53
90-0595 3	WINSIDE 595	90 WAYNE	WINSIDE 595	90-0595 3	463,981,618	0.632875	0.108406	0.000000	0.000000	0.741281	3,439,410.46
			School system total		465,960,691						3,454,080.99
91-0002 3	RED CLOUD 2	31 FRANKLIN	RED CLOUD 2	91-0002 3	3,403,417	0.815919	0.050995	0.000000	0.000000	0.866914	29,504.72
91-0002 3	RED CLOUD 2	91 WEBSTER	RED CLOUD 2	91-0002 3	392,601,163	0.815919	0.050995	0.000000	0.000000	0.866914	3,403,519.92
			School system total		396,004,580						3,433,024.64
91-0074 3	BLUE HILL 74	1 ADAMS	BLUE HILL 74	91-0074 3	148,942,472	0.944311	0.030404	0.000000	0.000000	0.974715	1,451,765.10
91-0074 3	BLUE HILL 74	18 CLAY	BLUE HILL 74	91-0074 3	514,280	0.944311	0.030404	0.000000	0.000000	0.974715	5,012.76
91-0074 3	BLUE HILL 74	91 WEBSTER	BLUE HILL 74	91-0074 3	224,158,842	0.944311	0.030404	0.000000	0.000000	0.974715	2,184,913.54
			School system total		373,615,594						3,641,691.40
92-0045 3	WHEELER CENTRAL 45	36 GARFIELD	WHEELER CENTRAL 45	92-0045 3	15,573,410	0.545856	0.019870	0.000000	0.000000	0.565726	88,102.91
92-0045 3	WHEELER CENTRAL 45	39 GREELEY	WHEELER CENTRAL 45	92-0045 3	31,203,351	0.545856	0.019870	0.000000	0.000000	0.565726	176,525.79
92-0045 3	WHEELER CENTRAL 45	45 HOLT	WHEELER CENTRAL 45	92-0045 3	2,870,280	0.545856	0.019870	0.000000	0.000000	0.565726	16,237.95
92-0045 3	WHEELER CENTRAL 45	92 WHEELER	WHEELER CENTRAL 45	92-0045 3	573,605,879	0.545856	0.019870	0.000000	0.000000	0.565726	3,245,043.40
			School system total		623,252,920						3,525,910.05
93-0012 3	YORK 12	93 YORK	YORK 12	93-0012 3	1,232,284,232	1.004818	0.044294	0.022557	0.000000	1.071669	13,206,015.85
93-0083 2	MCCOOL JUNCTION 83	30 FILLMORE	MCCOOL JUNCTION 83	93-0083 2	2,644,890	0.811011	0.027966	0.000000	0.000000	0.838977	22,190.04
93-0083 2	MCCOOL JUNCTION 83	93 YORK	MCCOOL JUNCTION 83	93-0083 2	358,675,955	0.811011	0.027966	0.000000	0.000000	0.838977	3,009,209.61
			School system total		361,320,845						3,031,399.65
93-0096 3	HEARTLAND 96	30 FILLMORE	HEARTLAND 96	93-0096 3	1,023,655	0.517024	0.007836	0.000000	0.000000	0.524860	5,372.75
93-0096 3	HEARTLAND 96	41 HAMILTON	HEARTLAND 96	93-0096 3	160,225,680	0.517024	0.007836	0.000000	0.000000	0.524860	840,961.95
93-0096 3	HEARTLAND 96	93 YORK	HEARTLAND 96	93-0096 3	651,391,648	0.517024	0.007836	0.000000	0.000000	0.524860	3,418,896.12
			School system total		812,640,983						4,265,230.82
	STATE TOTALS				364,745,415,691						\$2,686,853,984.80

(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 2022-2023

Base School Code	Base School District	County Number & Name	2022 School Bond Value	Bond Tax Rate	2022 School Bond Taxes
01-0003	KENESAW 3 BOND	1 ADAMS	396,842,559	0.073121	290,175.90
01-0003	KENESAW 3 BOND	40 HALL	20,729,767	0.073121	15,157.83
01-0003	KENESAW 3 BOND	50 KEARNEY	45,188,678	0.073121	33,042.43
	School Bond Total		462,761,004		338,376.16
01-0018	HASTINGS 18 BOND	1 ADAMS	1,439,983,853	0.200000	2,879,967.24
01-0090	ADAMS CENTRAL 90 BOND 2016	1 ADAMS	1,780,486,548	0.075686	1,347,581.25
01-0090	ADAMS CENTRAL 90 BOND 2016	18 CLAY	101,244,811	0.075686	76,628.34
01-0090	ADAMS CENTRAL 90 BOND 2016	40 HALL	8,470,632	0.075686	6,411.14
01-0090	ADAMS CENTRAL 90 BOND 2016	50 KEARNEY	3,738,767	0.075686	2,829.73
01-0090	ADAMS CENTRAL 90 BOND 2016	91 WEBSTER	1,185,911	0.075686	897.58
	School Bond Total		1,895,126,669		1,434,348.04
01-0123	SILVER LAKE 123 BOND 2019	1 ADAMS	358,252,810	0.045401	162,651.15
01-0123	SILVER LAKE 123 BOND 2019	31 FRANKLIN	116,428,028	0.045401	52,859.69
01-0123	SILVER LAKE 123 BOND 2019	50 KEARNEY	31,405,614	0.045401	14,258.47
01-0123	SILVER LAKE 123 BOND 2019	91 WEBSTER	272,722,040	0.045401	123,818.71
	School Bond Total		778,808,492		353,588.02
02-0115	SUMMERLAND 115 BOND 2020	2 ANTELOPE	715,907,339	0.198881	1,423,805.71
02-0115	SUMMERLAND 115 BOND 2020	45 HOLT	301,377,156	0.198881	599,382.52
02-0115	SUMMERLAND 115 BOND 2020	54 KNOX	22,266,051	0.198881	44,282.94
02-0115	SUMMERLAND 115 BOND 2020	92 WHEELER	37,199,926	0.198881	73,983.62
	School Bond Total		1,076,750,472		2,141,454.79
06-0001	BOONE CENTRAL 1 BOND 2015	2 ANTELOPE	5,383,258	0.057022	3,069.63
06-0001	BOONE CENTRAL 1 BOND 2015	6 BOONE	1,450,939,447	0.057022	827,355.78
	School Bond Total		1,456,322,705		830,425.41
10-0002	GIBBON 2 BOND	10 BUFFALO	539,137,042	0.085758	462,353.65
10-0002	GIBBON 2 BOND	50 KEARNEY	61,536,588	0.085758	52,772.60
	School Bond Total		600,673,630		515,126.25
10-0007	KEARNEY 7 BOND 2009	10 BUFFALO	4,145,678,139	0.073298	3,038,703.18
10-0007	KEARNEY 7 BOND 2009	50 KEARNEY	108,827,517	0.073298	79,768.45
10-0007	KEARNEY 7 BOND 2009	69 PHELPS	24,602,141	0.073298	18,032.88
	School Bond Total		4,279,107,797		3,136,504.51
10-0007	KEARNEY 7 BOND 2013	10 BUFFALO	4,146,095,954	0.100208	4,154,722.33
10-0007	KEARNEY 7 BOND 2013	50 KEARNEY	108,827,517	0.100208	109,054.04
10-0007	KEARNEY 7 BOND 2013	69 PHELPS	24,602,141	0.100208	24,653.31
	School Bond Total		4,279,525,612		4,288,429.68
10-0009	ELM CREEK 9 BOND 2022	10 BUFFALO	295,426,788	0.194923	575,855.51
10-0009	ELM CREEK 9 BOND 2022	24 DAWSON	14,859,924	0.194923	28,965.43
10-0009	ELM CREEK 9 BOND 2022	69 PHELPS	75,092,975	0.194923	146,372.68
	School Bond Total		385,379,687		751,193.62
10-0019	SHELTON 19 BOND	1 ADAMS	2,862,580	0.062886	1,800.18
10-0019	SHELTON 19 BOND	10 BUFFALO	271,261,839	0.062886	170,586.06
10-0019	SHELTON 19 BOND	40 HALL	76,072,856	0.062886	47,839.28
10-0019	SHELTON 19 BOND	50 KEARNEY	3,177,685	0.062886	1,998.31
	School Bond Total		353,374,960		222,223.83
10-0105	PLEASANTON 105 BOND 2013	10 BUFFALO	377,707,419	0.160449	606,028.58
10-0105	PLEASANTON 105 BOND 2013	82 SHERMAN	5,487,976	0.160449	8,805.41
	School Bond Total		383,195,395		614,833.99
10-0119	AMHERST 119 BOND 2022	10 BUFFALO	349,798,717	0.140069	489,960.28
11-0001	TEKAMAH-HERMAN 1 BOND 2020	11 BURT	760,192,040	0.103635	787,826.79
11-0001	TEKAMAH-HERMAN 1 BOND 2020	89 WASHINGTON	161,218,112	0.103635	167,078.74
	School Bond Total		921,410,152		954,905.53

*Bond passed after January 1, 2022 is subject to valuation at 50% of actual value for agricultural land and horticultural land pursuant to Neb. Rev. Stat. §77-201

Table 14 School District Bonds 2022-2023

Base School Code	Base School District	County Number & Name	2022 School Bond Value	Bond Tax Rate	2022 School Bond Taxes
11-0014	OAKLAND-CRAIG 14 BOND 2012	11 BURT	545,307,814	0.080783	440,517.07
11-0014	OAKLAND-CRAIG 14 BOND 2012	20 CUMING	22,542,841	0.080783	18,210.82
11-0014	OAKLAND-CRAIG 14 BOND 2012	27 DODGE	825,311	0.080783	666.71
	School Bond Total		568,675,966		459,394.60
11-0020	LYONS-DECATUR NE 20 BOND 2022*	11 BURT	354,887,265	0.384355	1,364,027.95
11-0020	LYONS-DECATUR NE 20 BOND 2022*	20 CUMING	8,189,486	0.384355	31,476.62
11-0020	LYONS-DECATUR NE 20 BOND 2022*	87 THURSTON	24,083,950	0.384355	92,567.39
	School Bond Total		387,160,701		1,488,071.96
12-0056	DAVID CITY 56 9-12 QCPUF BOND	12 BUTLER	1,382,325,908	0.001044	14,431.76
12-0056	DAVID CITY 56 9-12 QCPUF BOND	71 PLATTE	27,984	0.001044	0.29
12-0056	DAVID CITY 56 9-12 QCPUF BOND	78 SAUNDERS	14,027,087	0.001044	146.47
12-0056	DAVID CITY 56 9-12 QCPUF BOND	80 SEWARD	716,687	0.001044	7.49
	School Bond Total		1,397,097,666		14,586.01
12-0056	DAVID CITY 56 ELEM QCPUF BOND	12 BUTLER	1,274,243,055	0.018308	233,288.57
12-0056	DAVID CITY 56 ELEM QCPUF BOND	71 PLATTE	27,984	0.018308	5.12
12-0056	DAVID CITY 56 ELEM QCPUF BOND	78 SAUNDERS	10,922,963	0.018308	1,999.82
12-0056	DAVID CITY 56 ELEM QCPUF BOND	80 SEWARD	716,687	0.018308	131.21
	School Bond Total		1,285,910,689		235,424.72
13-0001	PLATTSMOUTH 1 BOND K-12 2019	13 CASS	1,006,043,999	0.110439	1,111,066.82
13-0022	WEEPING WATER 22 BOND 2013	13 CASS	412,390,886	0.193844	799,395.80
13-0032	LOUISVILLE 32 BOND	13 CASS	666,955,710	0.093992	626,885.59
13-0032	LOUISVILLE 32 BOND	77 SARPY	5,330,918	0.093992	5,010.62
	School Bond Total		672,286,628		631,896.21
13-0097	ELMWOOD-MURDOCK 97 BOND 2008	13 CASS	520,684,486	0.115902	603,484.46
13-0097	ELMWOOD-MURDOCK 97 BOND 2008	66 OTOE	12,765,184	0.115902	14,795.14
	School Bond Total		533,449,670		618,279.60
14-0054	LRL-CNCRD-CLRDG 54 BOND 2021	26 DIXON	187,602,608	0.094658	177,581.04
14-0054	LRL-CNCRD-CLRDG 54 BOND 2021	90 WAYNE	27,201,680	0.094658	25,748.58
14-0054	LRL-CNCRD-CLRDGE 54 BOND 2021	14 CEDAR	787,214,588	0.094658	745,162.54
	School Bond Total		1,002,018,876		948,492.16
14-0101	WYNOT 101 BOND 2016	14 CEDAR	196,374,624	0.128319	251,986.46
14-0101	WYNOT 101 BOND 2016	26 DIXON	2,198,410	0.128319	2,820.99
	School Bond Total		198,573,034		254,807.45
17-0001	SIDNEY 1 QCPUF BND 2011-2017	17 CHEYENNE	729,132,622	0.028791	209,925.45
17-0001	SIDNEY 1 HS BOND 2007	17 CHEYENNE	729,132,621	0.137098	999,627.88
19-0039	LEIGH 39 BOND 2019	19 COLFAX	154,080,142	0.152000	234,202.11
19-0039	LEIGH 39 BOND 2019	71 PLATTE	201,391,098	0.152000	306,115.04
19-0039	LEIGH 39 BOND 2019	84 STANTON	99,664,115	0.152000	151,489.66
	School Bond Total		455,135,355		691,806.81
19-0123	SCHUYLER CENTRAL 123 BOND 2007	12 BUTLER	136,814,975	0.095673	130,895.26
19-0123	SCHUYLER CENTRAL 123 BOND 2007	19 COLFAX	1,338,248,749	0.095673	1,280,344.77
19-0123	SCHUYLER CENTRAL 123 BOND 2007	78 SAUNDERS	536,315	0.095673	513.11
	School Bond Total		1,475,600,039		1,411,753.14
20-0001	WEST POINT 1 BOND 2007	20 CUMING	1,463,102,771	0.042604	623,341.22
20-0001	WEST POINT 1 BOND 2007	27 DODGE	991,189	0.042604	422.28
	School Bond Total		1,464,093,960		623,763.50

*Bond passed after January 1, 2022 is subject to valuation at 50% of actual value for agricultural land and horticultural land pursuant to Neb. Rev. Stat. §77-201

Table 14 School District Bonds 2022-2023

Base School Code	Base School District	County Number & Name	2022 School Bond Value	Bond Tax Rate	2022 School Bond Taxes
21-0025	BROKEN BOW 25 BOND	21 CUSTER	964,635,960	0.044728	431,463.19
22-0011	SO SIOUX CITY 11 BOND	22 DAKOTA	1,300,558,464	0.072654	944,909.39
24-0011	COZAD 11 BOND 2022*	21 CUSTER	5,865,447	0.224177	13,148.81
24-0011	COZAD 11 BOND 2022*	24 DAWSON	685,434,224	0.224177	1,536,582.39
	School Bond Total		691,299,671		1,549,731.20
24-0011	COZAD 11 BOND K-8	24 DAWSON	253,184,241	0.167824	424,904.59
24-0020	GOTHENBURG 20 BOND 9-12	21 CUSTER	88,333,365	0.044116	38,969.28
24-0020	GOTHENBURG 20 BOND 9-12	24 DAWSON	689,468,815	0.044116	304,166.84
24-0020	GOTHENBURG 20 BOND 9-12	56 LINCOLN	110,842,013	0.044116	48,899.19
	School Bond Total		888,644,193		392,035.31
24-0020	GOTHENBURG 20 BOND K-8	21 CUSTER	8,636,780	0.044163	3,814.27
24-0020	GOTHENBURG 20 BOND K-8	24 DAWSON	435,869,484	0.044163	192,493.28
24-0020	GOTHENBURG 20 BOND K-8	56 LINCOLN	77,462,930	0.044163	34,210.05
	School Bond Total		521,969,194		230,517.60
24-0101	SUMNER-EDYVL-MLR 101 BOND 2015	10 BUFFALO	247,633,548	0.093644	231,894.51
24-0101	SUMNER-EDYVL-MLR 101 BOND 2015	21 CUSTER	79,122,842	0.093644	74,093.94
24-0101	SUMNER-EDYVL-MLR 101 BOND 2015	24 DAWSON	60,272,086	0.093644	56,441.43
	School Bond Total		387,028,476		362,429.88
25-0095	SOUTH PLATTE 95 BOND 2014	25 DEUEL	155,636,650	0.090000	140,073.18
25-0095	SOUTH PLATTE 95 BOND 2014	35 GARDEN	1,838,089	0.090000	1,654.28
25-0095	SOUTH PLATTE 95 BOND 2014	51 KEITH	281,223,810	0.090000	253,101.81
25-0095	SOUTH PLATTE 95 BOND 2014	68 PERKINS	31,603,394	0.090000	28,443.10
	School Bond Total		470,301,943		423,272.37
26-0001	PONCA 1 BOND 2009	22 DAKOTA	212,412,175	0.119049	252,874.97
26-0001	PONCA 1 BOND 2009	26 DIXON	246,081,887	0.119049	292,958.38
	School Bond Total		458,494,062		545,833.35
27-0001	F-1 BOND BLD AM 1 5/6 GO BABS 2010	27 DODGE	2,625,337,870	0.006355	166,845.65
27-0001	F-1 BOND BLD AM 1 5/6 GO BABS 2010	78 SAUNDERS	320,851,114	0.006355	20,390.63
	School Bond Total		2,946,188,984		187,236.28
27-0001	F-1 BOND BLD AM 2 ELEM RENOV GO 2017	27 DODGE	2,625,337,870	0.012150	318,984.71
27-0001	F-1 BOND BLD AM 2 ELEM RENOV GO 2017	78 SAUNDERS	320,851,114	0.012150	38,983.86
	School Bond Total		2,946,188,984		357,968.57
27-0001	F-1 BOND BLD AM 3 LTGO 2019	27 DODGE	2,625,337,870	0.024400	640,587.67
27-0001	F-1 BOND BLD AM 3 LTGO 2019	78 SAUNDERS	320,851,114	0.024400	78,288.23
	School Bond Total		2,946,188,984		718,875.90
27-0001	F-1 BOND GO 2010	27 DODGE	2,625,337,870	0.150594	3,953,607.47
27-0001	F-1 BOND GO 2010	78 SAUNDERS	320,527,690	0.150594	482,695.93
	School Bond Total		2,945,865,560		4,436,303.40
27-0001	FREMONT 1 BOND all bonds	28 DOUGLAS	46,521,440	0.193500	90,019.06

*Bond passed after January 1, 2022 is subject to valuation at 50% of actual value for agricultural land and horticultural land pursuant to [Neb. Rev. Stat. §77-201](#)

Table 14 School District Bonds 2022-2023

Base School Code	Base School District	County Number & Name	2022 School Bond Value	Bond Tax Rate	2022 School Bond Taxes
27-0594	LOGAN VIEW 594 BOND 2010	11 BURT	71,520,627	0.050198	35,902.01
27-0594	LOGAN VIEW 594 BOND 2010	20 CUMING	12,013,666	0.050198	6,030.63
27-0594	LOGAN VIEW 594 BOND 2010	27 DODGE	139,903,286	0.050198	70,228.81
27-0594	LOGAN VIEW 594 BOND 2010	89 WASHINGTON	702,257,355	0.050198	352,520.62
	School Bond Total		925,694,934		464,682.07
27-0595	NORTH BEND CNTRL 595 BOND 2013	19 COLFAX	4,865,788	0.033053	1,608.30
27-0595	NORTH BEND CNTRL 595 BOND 2013	78 SAUNDERS	311,143,751	0.033053	102,842.99
27-0595	NORTHBEND CNTRL 595 BOND 2013	27 DODGE	845,415,769	0.033053	279,436.77
	School Bond Total		1,161,425,308		383,888.06
28-0001	OMAHA 1 BOND	28 DOUGLAS	27,649,288,610	0.163080	45,091,141.47
28-0001	OMAHA 1 BOND	77 SARPY	1,208,446,242	0.163080	1,970,733.89
	School Bond Total		28,857,734,852		47,061,875.36
28-0010	ELKHORN 10 BOND 10 (010)	28 DOUGLAS	8,553,694,255	0.333070	28,489,863.11
28-0015	DOUGLAS CO. WEST COMM. 15 BOND	28 DOUGLAS	1,410,124,605	0.070710	997,037.14
28-0017	MILLARD 17 BOND	28 DOUGLAS	11,005,983,570	0.115000	12,656,704.85
28-0017	MILLARD 17 BOND	77 SARPY	2,590,583,287	0.115000	2,979,170.80
	School Bond Total		13,596,566,857		15,635,875.65
28-0054	RALSTON 54 BOND	28 DOUGLAS	2,098,119,125	0.198210	4,158,581.54
28-0059	BENNINGTON 59 BOND	28 DOUGLAS	2,065,780,775	0.339990	7,023,472.56
28-0059	BENNINGTON 59 BOND	89 WASHINGTON	62,623,130	0.339998	212,917.66
	School Bond Total		2,128,403,905		7,236,390.22
28-0066	WESTSIDE 66 BOND	28 DOUGLAS	4,400,677,335	0.170000	7,481,035.76
33-0018	ARAPAHOE 18 BOND	32 FRONTIER	11,626,385	0.168782	19,623.25
33-0018	ARAPAHOE 18 BOND	33 FURNAS	312,870,264	0.168782	528,069.80
33-0018	ARAPAHOE 18 BOND 2016	37 GOSPER	160,949,070	0.168782	271,653.48
	School Bond Total		485,445,719		819,346.53
33-0540	SOUTHERN VALLEY 540 BOND	33 FURNAS	391,739,170	0.058802	230,351.12
33-0540	SOUTHERN VALLEY 540 BOND	37 GOSPER	9,518,533	0.058802	5,597.10
33-0540	SOUTHERN VALLEY 540 BOND	42 HARLAN	382,846,224	0.058802	225,122.29
	School Bond Total		784,103,927		461,070.51
34-0034	FREEMAN 34 BOND	34 GAGE	554,109,688	0.098735	547,099.97
34-0034	FREEMAN 34 BOND	49 JOHNSON	25,709,194	0.098735	25,383.99
34-0034	FREEMAN 34 BOND	55 LANCASTER	2,762,230	0.098735	2,727.29
34-0034	FREEMAN 34 BOND	66 OTOE	3,826,967	0.098735	3,778.55
	School Bond Total		586,408,079		578,989.80
39-0010	GREELEY-WOLBACH 10 BOND 2014	6 BOONE	4,998,680	0.088319	4,414.79
39-0010	GREELEY-WOLBACH 10 BOND 2014	39 GREELEY	423,564,972	0.088319	374,088.65
39-0010	GREELEY-WOLBACH 10 BOND 2014	47 HOWARD	29,258,363	0.088319	25,840.67
39-0010	GREELEY-WOLBACH 10 BOND 2014	63 NANCE	22,597,500	0.088319	19,957.91
	School Bond Total		480,419,515		424,302.02
39-0501	NORTH LOUP SCOTIA 1J BOND 2014	39 GREELEY	260,625,756	0.069430	180,952.71
39-0501	NORTH LOUP SCOTIA 1J BOND 2014	47 HOWARD	23,053,245	0.069430	16,005.92
39-0501	NORTH LOUP SCOTIA 1J BOND 2014	82 SHERMAN	15,048,038	0.069430	10,447.88
39-0501	NORTH LOUP SCOTIA 1J BOND 2014	88 VALLEY	79,406,138	0.069430	55,131.83
	School Bond Total		378,133,177		262,538.34

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Table 14 School District Bonds 2022-2023

Base School Code	Base School District	County Number & Name	2022 School Bond Value	Bond Tax Rate	2022 School Bond Taxes
40-0002	GRAND ISLAND 2 - 4TH BOND	40 HALL	3,930,175,315	0.079826	3,137,306.44
40-0002	GRAND ISLAND 2 - 4TH BOND	61 MERRICK	345,010	0.079826	275.41
	School Bond Total		3,930,520,325		3,137,581.85
40-0002	GRAND ISLAND 2 - 5TH BOND 2014	40 HALL	3,960,180,626	0.076379	3,024,748.64
40-0002	GRAND ISLAND 2 BOND 2014	61 MERRICK	345,010	0.076379	263.51
	School Bond Total		3,960,525,636		3,025,012.15
40-0083	WOOD RIVER HIGH 83 BOND	40 HALL	794,115,459	0.038774	307,910.63
41-0091	HAMPTON 91 BOND 2016	41 HAMILTON	341,750,546	0.161121	550,632.47
41-0091	HAMPTON 91 BOND 2016	93 YORK	9,066,716	0.161121	14,608.42
	School Bond Total		350,817,262		565,240.89
41-0504	AURORA 4R BOND (2006)	40 HALL	1,126,931	0.022771	256.62
41-0504	AURORA 4R BOND (2006)	41 HAMILTON	1,773,189,308	0.022771	403,773.53
	School Bond Total		1,774,316,239		404,030.15
43-0079	HAYES CENTER 79 BOND	32 FRONTIER	8,660,695	0.032669	2,829.39
43-0079	HAYES CENTER 79 BOND	43 HAYES	376,891,565	0.032669	123,127.08
43-0079	HAYES CENTER 79 BOND	44 HITCHCOCK	816,735	0.032669	266.82
43-0079	HAYES CENTER 79 BOND	68 PERKINS	122,604	0.032669	40.05
	School Bond Total		386,491,599		126,263.34
44-0070	HITCHCOCK COUNTY SCH70 BOND	44 HITCHCOCK	424,740,993	0.107661	457,281.38
44-0070	HITCHCOCK COUNTY SCH70 BOND	73 RED WILLOW	21,870,871	0.107661	23,546.43
	School Bond Total		446,611,864		480,827.81
45-0044	STUART 44 BOND 2022*	45 HOLT	147,361,165	0.174085	256,534.23
45-0239	WEST HOLT 239 BOND 2008	45 HOLT	979,175,087	0.040001	391,681.95
47-0001	ST PAUL 1 BOND 2009	39 GREELEY	1,647,101	0.073737	1,214.53
47-0001	ST PAUL 1 BOND 2009	47 HOWARD	687,712,430	0.073737	507,098.97
	School Bond Total		689,359,531		508,313.50
49-0033	STERLING 33 BOND	49 JOHNSON	273,765,863	0.051615	141,304.94
49-0033	STERLING 33 BOND	66 OTOE	57,632,963	0.051615	29,747.41
	School Bond Total		331,398,826		171,052.35
50-0503	MINDEN R3 BOND 2015	1 ADAMS	6,806,610	0.135446	9,219.29
50-0503	MINDEN R3 BOND 2015	31 FRANKLIN	132,623,400	0.135446	179,633.34
50-0503	MINDEN R3 BOND 2015	50 KEARNEY	1,132,384,663	0.135446	1,533,771.37
	School Bond Total		1,271,814,673		1,722,624.00
51-0001	OGALLALA 1 BOND 2013	51 KEITH	1,343,550,831	0.089863	1,207,357.72
51-0001	OGALLALA 1 BOND 2013	68 PERKINS	2,999,453	0.089863	2,695.44
	School Bond Total		1,346,550,284		1,210,053.16
51-0006	PAXTON 6 BOND 2010	51 KEITH	444,138,865	0.122215	542,804.85
51-0006	PAXTON 6 BOND 2010	56 LINCOLN	437,031	0.122215	534.13
51-0006	PAXTON 6 BOND 2010	68 PERKINS	53,110,648	0.122215	64,909.25
	School Bond Total		497,686,544		608,248.23
54-0576	WAUSA 76R BOND (2018)	54 KNOX	247,814,935	0.056633	140,345.04
54-0576	WAUSA 76R BOND 2018	14 CEDAR	108,318,464	0.056633	61,344.01
54-0576	WAUSA 76R BOND 2018	70 PIERCE	18,438,174	0.056633	10,442.12
	School Bond Total		374,571,573		212,131.17
54-0583	VERDIGRE 83 BOND (2009)	54 KNOX	327,888,039	0.070546	231,311.86
54-0583	VERDIGRE 83 BOND 2009	45 HOLT	1,466,532	0.070546	1,034.58
	School Bond Total		329,354,571		232,346.44

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Table 14 School District Bonds 2022-2023

Base School Code	Base School District	County Number & Name	2022 School Bond Value	Bond Tax Rate	2022 School Bond Taxes
55-0001	LINCOLN 1 BOND 2006	55 LANCASTER	26,924,371,175	0.046776	12,594,174.81
55-0001	LINCOLN 1 BOND 2014	55 LANCASTER	28,044,056,908	0.026461	7,420,769.78
55-0001	LINCOLN 1 BOND 2020	55 LANCASTER	28,695,524,709	0.065858	18,898,331.31
	School Bond Total		83,663,952,792		38,913,276
55-0145	WAVERLY 145 BOND K-8 2005	13 CASS	421,456,249	0.028522	120,207.92
55-0145	WAVERLY 145 BOND K-8 2005	55 LANCASTER	2,918,817,790	0.028522	832,507.71
55-0145	WAVERLY 145 BOND K-8 2005	66 OTOE	83,697,289	0.028522	23,872.30
55-0145	WAVERLY 145 BOND K-8 2005	78 SAUNDERS	11,413,343	0.028522	3,255.32
	School Bond Total		3,435,384,671		979,843.25
55-0145	WAVERLY 145 BOND 9-12 2005	13 CASS	421,456,249	0.009886	41,665.27
55-0145	WAVERLY 145 BOND 9-12 2005	55 LANCASTER	2,921,953,285	0.009886	288,866.75
55-0145	WAVERLY 145 BOND 9-12 2005	66 OTOE	83,697,289	0.009886	8,274.39
55-0145	WAVERLY 145 BOND 9-12 2005	78 SAUNDERS	11,413,343	0.009886	1,128.34
	School Bond Total		3,438,520,166		339,934.75
55-0145	WAVERLY 145 QCPUF BOND 2012	13 CASS	421,456,249	0.007003	29,514.43
55-0145	WAVERLY 145 QCPUF BOND 2012	55 LANCASTER	2,063,301,605	0.007003	144,494.79
	School Bond Total		2,484,757,854		174,009.22
55-0145	WAVERLY 145 QCPUF BOND 2013	13 CASS	421,456,249	0.015160	63,892.84
55-0145	WAVERLY 145 QCPUF BOND 2013	55 LANCASTER	2,052,968,805	0.015160	311,231.82
	School Bond Total		2,474,425,054		375,124.66
55-0145	WAVERLY 145 BOND 2015	13 CASS	421,456,249	0.030667	129,248.15
55-0145	WAVERLY 145 BOND 2015	55 LANCASTER	2,026,372,493	0.030667	621,429.41
55-0145	WAVERLY 145 BOND 2015	66 OTOE	83,697,289	0.030667	25,667.56
55-0145	WAVERLY 145 BOND 2015	78 SAUNDERS	11,413,343	0.030667	3,500.13
	School Bond Total		2,542,939,374		779,845.25
55-0145	WAVERLY 145 BOND 2016	13 CASS	421,456,249	0.021485	90,550.09
55-0145	WAVERLY 145 BOND 2016	55 LANCASTER	2,026,372,492	0.021485	435,367.92
55-0145	WAVERLY 145 BOND 2016	66 OTOE	83,697,289	0.021485	17,982.46
55-0145	WAVERLY 145 BOND 2016	78 SAUNDERS	11,413,343	0.021485	2,452.17
	School Bond Total		2,542,939,373		546,352.64
55-0148	MALCOLM 148 BOND 2017	55 LANCASTER	462,031,692	0.061895	285,975.17
55-0148	MALCOM 148 BOND 2017	80 SEWARD	11,369,293	0.061895	7,037.04
	School Bond Total		473,400,985		293,012.21
55-0160	NORRIS 160 2022 WCPUF	55 LANCASTER	1,651,831,667	0.021337	352,453.19
55-0160	NORRIS 160 BOND 2012	34 GAGE	210,650,234	0.017261	36,360.48
55-0160	NORRIS 160 BOND 2012	55 LANCASTER	1,906,847,084	0.017261	329,143.16
55-0160	NORRIS 160 BOND 2012	66 OTOE	7,525,734	0.017261	1,299.02
	School Bond Total		2,125,023,052		366,802.66
55-0160	NORRIS 160 NONAFF BOND 2004	34 GAGE	210,650,234	0.072992	153,757.84
55-0160	NORRIS 160 NONAFF BOND 2004	55 LANCASTER	1,563,539,248	0.072992	1,141,260.51
55-0160	NORRIS 160 NONAFF BOND 2004	66 OTOE	7,525,734	0.072992	5,493.21
	School Bond Total		1,781,715,216		1,300,511.56
55-0161	RAYMOND 161 BOND 7-12	12 BUTLER	860,930	0.086242	742.48
55-0161	RAYMOND 161 BOND 7-12	55 LANCASTER	459,971,653	0.086242	396,689.43
55-0161	RAYMOND 161 BOND 7-12	78 SAUNDERS	386,278,827	0.086242	333,135.64
55-0161	RAYMOND 161 BOND 7-12	80 SEWARD	10,367,680	0.086242	8,941.35
	School Bond Total		857,479,090		739,508.90

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Table 14 School District Bonds 2022-2023

Base School Code	Base School District	County Number & Name	2022 School Bond Value	Bond Tax Rate	2022 School Bond Taxes
56-0006	BRADY 6 BOND	56 LINCOLN	334,290,549	0.101983	340,920.02
56-0007	MAXWELL 7 BOND 2016	56 LINCOLN	309,699,583	0.192412	595,899.99
56-0037	HERSHEY 37 BOND 2022*	56 LINCOLN	472,935,258	0.234943	1,111,129.44
57-0501	STAPLETON R1 BOND 2021	56 LINCOLN	101,918,678	0.089360	91,074.65
57-0501	STAPLETON R1 BOND 2021	57 LOGAN	286,603,356	0.089360	256,109.38
57-0501	STAPLETON R1 BOND 2021	60 MCPHERSON	7,135,936	0.089360	6,376.67
	School Bond Total		395,657,970		353,560.70
59-0001	MADISON 1 BOND 2008	59 MADISON	747,855,572	0.025157	188,139.34
59-0001	MADISON 1 BOND 2008	71 PLATTE	18,971,150	0.025157	4,772.59
59-0001	MADISON 1 BOND 2008	84 STANTON	58,982,461	0.025157	14,838.28
	School Bond Total		825,809,183		207,750.21
59-0005	BATTLE CREEK 5 BOND 2022*	59 MADISON	532,372,096	0.051455	273,933.53
59-0005	BATTLE CREEK 5 BOND 2022*	70 PIERCE	7,443,432	0.051455	3,829.93
	School Bond Total		539,815,528		277,763.46
59-0005	BATTLE CREEK 5 BOND 9-12	59 MADISON	616,809,961	0.052700	325,060.11
59-0005	BATTLE CREEK 5 BOND 9-12	70 PIERCE	10,831,007	0.052700	5,707.96
	School Bond Total		627,640,968		330,768.07
59-0005	BATTLE CREEK 5 BOND K-8	59 MADISON	567,297,182	0.027734	157,335.07
59-0005	BATTLE CREEK 5 BOND K-8	70 PIERCE	10,831,007	0.027734	3,003.86
	School Bond Total		578,128,189		160,338.93
59-0013	NEWMAN GROVE 13 BOND 2018	6 BOONE	95,799,377	0.118275	113,306.76
59-0013	NEWMAN GROVE 13 BOND 2018	71 PLATTE	249,632,874	0.118275	295,253.46
59-0013	NEWMAN GROVE 13 PK-12 BOND 2018	59 MADISON	287,163,331	0.118275	339,643.12
	School Bond Total		632,595,582		748,203.34
59-0080	ELKHORN VALLEY 80 BOND 2016	2 ANTELOPE	261,196,942	0.144018	376,171.05
59-0080	ELKHORN VALLEY 80 BOND 2016	6 BOONE	29,677,621	0.144018	42,741.13
59-0080	ELKHORN VALLEY 80 BOND 2016	59 MADISON	329,341,919	0.144018	474,312.21
59-0080	ELKHORN VALLEY 80 BOND 2016	70 PIERCE	88,678,295	0.144018	127,712.87
	School Bond Total		708,894,777		1,020,937.26
61-0004	CENTRAL CITY 4 BOND 2008	41 HAMILTON	119,113,716	0.033136	39,469.69
61-0004	CENTRAL CITY 4 BOND 2008	61 MERRICK	947,885,988	0.033136	314,091.75
	School Bond Total		1,066,999,704		353,561.44
62-0021	BAYARD 21 BOND 2008	4 BANNER	6,016,528	0.067428	4,056.86
62-0021	BAYARD 21 BOND 2008	7 BOX BUTTE	306,960	0.067428	206.98
62-0021	BAYARD 21 BOND 2008	62 MORRILL	251,948,501	0.067428	169,884.47
62-0021	BAYARD 21 BOND 2008	79 SCOTTS BLUFF	61,798,334	0.067428	41,669.43
	School Bond Total		320,070,323		215,817.74
62-0063	BRIDGEPORT 63 BOND 2014	7 BOX BUTTE	9,419,721	0.089799	8,458.81
62-0063	BRIDGEPORT 63 BOND 2014	62 MORRILL	626,275,898	0.089799	562,390.51
	School Bond Total		635,695,619		570,849.32
64-0029	AUBURN 29 BOND 2008	64 NEMAHA	619,091,307	0.052966	327,910.01
65-0011	SUPERIOR 11 BOND 2010	65 NUCKOLLS	363,048,367	0.104277	378,576.89
65-0011	SUPERIOR 11 BOND 2010	85 THAYER	629,643	0.104277	656.59
65-0011	SUPERIOR 11 BOND 2010	91 WEBSTER	154,605,866	0.104277	161,218.58
	School Bond Total		518,283,876		540,452.06
66-0027	SYRACUSE-DUNBR-AVCA 27 BOND 08	13 CASS	61,652,535	0.077446	47,747.51
66-0027	SYRACUSE-DUNBR-AVCA 27 BOND 08	49 JOHNSON	1,477,767	0.077446	1,144.48
66-0027	SYRACUSE-DUNBR-AVCA 27 BOND 08	66 OTOE	849,683,620	0.077446	658,047.58
	School Bond Total		912,813,922		706,939.57

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Table 14 School District Bonds 2022-2023

Base School Code	Base School District	County Number & Name	2022 School Bond Value	Bond Tax Rate	2022 School Bond Taxes
66-0111	NEBRASKA CITY 111 BOND 2007	13 CASS	96,143,301	0.156095	150,075.13
66-0111	NEBRASKA CITY 111 BOND 2007	64 NEMAHA	1,000,367	0.156095	1,561.53
66-0111	NEBRASKA CITY 111 BOND 2007	66 OTOE	931,904,312	0.156095	1,454,658.79
	School Bond Total		1,029,047,980		1,606,295.45
66-0501	PALMYRA OR1 BOND 2016	55 LANCASTER	303,561,298	0.105931	321,565.52
66-0501	PALMYRA OR1 BOND 2016	66 OTOE	362,973,907	0.105931	384,502.77
	School Bond Total		666,535,205		706,068.29
66-0501	PALMYRA OR1 BOND 2022*	55 LANCASTER	280,595,308	0.224352	629,521.19
66-0501	PALMYRA OR1 BOND 2022*	66 OTOE	306,071,194	0.224352	686,677.63
	School Bond Total		586,666,502		1,316,198.82
69-0044	HOLDREDGE 44 BOND 2014	42 HARLAN	60,511,910	0.081004	49,017.18
69-0044	HOLDREDGE 44 BOND 2014	69 PHELPS	1,124,124,729	0.081004	910,587.33
	School Bond Total		1,184,636,639		959,604.51
69-0054	BERTRAND 54 BOND 2007	37 GOSPER	272,600,386	0.029525	80,485.31
69-0054	BERTRAND 54 BOND 2007	69 PHELPS	308,994,732	0.029525	91,230.94
	School Bond Total		581,595,118		171,716.25
69-0055	LOOMIS 55 BOND 2007	42 HARLAN	18,786,765	0.043967	8,260.01
69-0055	LOOMIS 55 BOND 2007	69 PHELPS	475,161,168	0.043967	208,914.41
	School Bond Total		493,947,933		217,174.42
71-0001	COLUMBUS 1 BOND	12 BUTLER	11,161,260	0.169573	18,926.51
71-0001	COLUMBUS 1 BOND	71 PLATTE	2,378,876,014	0.169573	4,033,935.92
71-0001	COLUMBUS 1 BOND	72 POLK	1,157,595	0.169573	1,962.96
	School Bond Total		2,391,194,869		4,054,825.39
71-0005	LAKEVIEW 5 BOND 2011	12 BUTLER	1,202,585	0.020470	246.17
71-0005	LAKEVIEW 5 BOND 2011	71 PLATTE	1,685,127,351	0.020470	344,946.06
	School Bond Total		1,686,329,936		345,192.23
71-0005	LAKEVIEW 5 RENV 7-12 BOND 2020	12 BUTLER	1,202,585	0.042649	512.89
71-0005	LAKEVIEW 5 RENV 7-12 BOND 2020	71 PLATTE	1,685,127,351	0.042649	718,691.34
	School Bond Total		1,686,329,936		719,204.23
71-0067	HUMPHREY 67 BOND 2014	59 MADISON	19,733,735	0.019709	3,889.32
71-0067	HUMPHREY 67 BOND 2014	71 PLATTE	953,784,937	0.019709	187,982.08
	School Bond Total		973,518,672		191,871.40
72-0015	CROSS COUNTY 15 BOND	72 POLK	509,929,781	0.114654	584,655.68
72-0015	CROSS COUNTY 15 BOND	93 YORK	308,354,774	0.114654	353,541.45
	School Bond Total		818,284,555		938,197.13
72-0019	OSCEOLA 19 BOND 2019	72 POLK	528,846,171	0.101371	536,097.20
72-0032	SHELBY-RISING CTY 32 BOND 2015	12 BUTLER	334,133,780	0.114867	383,810.03
72-0032	SHELBY-RISING CTY 32 BOND 2015	72 POLK	457,297,375	0.114867	525,284.61
	School Bond Total		791,431,155		909,094.64
73-0017	MCCOOK 17 BOND	32 FRONTIER	2,160,958	0.061647	1,332.23
73-0017	MCCOOK 17 BOND	43 HAYES	1,065,867	0.061647	657.08
73-0017	MCCOOK 17 BOND	44 HITCHCOCK	13,682,139	0.061647	8,434.66
73-0017	MCCOOK 17 BOND	73 RED WILLOW	652,595,363	0.061647	402,306.26
	School Bond Total		669,504,327		412,730.23
76-0002	CRETE 2 BOND 2013	34 GAGE	876,126	0.158610	1,389.63
76-0002	CRETE 2 BOND 2013	55 LANCASTER	598,881,980	0.158610	949,887.51
76-0002	CRETE 2 BOND 2013	76 SALINE	626,721,069	0.158610	994,042.05
76-0002	CRETE 2 BOND 2013	80 SEWARD	47,254,434	0.158610	74,950.40
	School Bond Total		1,273,733,609		2,020,269.59
76-0044	DORCHESTER 44 BOND 2007	76 SALINE	379,250,498	0.072331	274,315.84
76-0044	DORCHESTER 44 BOND 2007	80 SEWARD	26,341,097	0.072331	19,052.79
	School Bond Total		405,591,595		293,368.63

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Table 14 School District Bonds 2022-2023

Base School Code	Base School District	County Number & Name	2022 School Bond Value	Bond Tax Rate	2022 School Bond Taxes
76-0068	FRIEND 68 BOND 2009	76 SALINE	393,777,195	0.109820	432,446.17
76-0068	FRIEND 68 BOND 2009	30 FILLMORE	2,470,582	0.109820	2,713.20
76-0068	FRIEND 68 BOND 2009	80 SEWARD	63,651,307	0.109820	69,901.96
	School Bond Total		459,899,084		505,061.33
77-0001	BELLEVUE 1 BOND	77 SARPY	3,764,674,137	0.150000	5,647,011.00
77-0027	PAPILLION-LA VISTA 27 BOND 3	77 SARPY	7,111,699,411	0.007913	562,749.13
77-0027	PAPILLION-LA VISTA 27 BOND 4	77 SARPY	7,681,933,282	0.042634	3,275,116.00
77-0027	PAPILLION-LA VISTA 27 BOND 5	77 SARPY	7,681,933,282	0.049599	3,810,161.47
77-0027	PAPILLION-LA VISTA 27 BOND 6	77 SARPY	7,804,358,316	0.130702	10,200,452.67
	School Bond Total		30,279,924,291		17,848,479.27
77-0037	GRETNA 37 BOND	28 DOUGLAS	475,860,355	0.435260	2,071,222.18
77-0037	GRETNA 37 BOND	77 SARPY	3,522,494,872	0.435266	15,332,221.49
	School Bond Total		3,998,355,227		17,403,443.67
77-0046	SPRINGFIELD PLATTEVIEW 46 BOND	77 SARPY	3,828,496,750	0.000000	0.00
77-0046	SPRINGFIELD PLATTEVIEW 46 BOND 2 (2020)	77 SARPY	2,573,656,998	0.080965	2,083,760.98
78-0001	ASHLAND-GREENWOOD 1 BOND K-12 2021	77 SARPY	285,332,524	0.180000	513,599.50
78-0001	ASHLAND-GRNWD 1 BOND K-12 2021	78 SAUNDERS	833,548	0.180000	1,500.39
78-0001	ASHLAND GREENWD BOND K-12 2021	13 CASS	904,448,607	0.180000	1,628,008.71
	School Bond Total		1,190,614,679		2,143,108.60
78-0009	YUTAN 9 BOND K-8	78 SAUNDERS	384,481,740	0.057798	222,223.82
79-0016	GERING 16 BOND 2011	79 SCOTTS BLUFF	859,306,548	0.220022	1,890,666.17
79-0032	SCOTTSBLUFF 32 BOND 2009	62 MORRILL	731,360	0.213344	1,560.31
79-0032	SCOTTSBLUFF 32 BOND 2009	79 SCOTTS BLUFF	1,681,346,946	0.213344	3,587,057.56
	School Bond Total		1,682,078,306		3,588,617.87
80-0009	SEWARD 9 MS BOND 2010	12 BUTLER	62,615,828	0.080147	50,184.84
80-0009	SEWARD 9 MS BOND 2010	80 SEWARD	1,701,742,943	0.080147	1,363,899.49
	School Bond Total		1,764,358,771		1,414,084.33
80-0567	CENTENNIAL 67R BOND 2007	12 BUTLER	43,745,525	0.052100	22,791.45
80-0567	CENTENNIAL 67R BOND 2007	72 POLK	47,607,676	0.052100	24,803.63
80-0567	CENTENNIAL 67R BOND 2007	80 SEWARD	767,461,427	0.052100	399,848.57
80-0567	CENTENNIAL 67R BOND 2007	93 YORK	701,907,554	0.052100	365,694.90
	School Bond Total		1,560,722,182		813,138.55
85-0070	THAYER CENTRAL COMM 70 BOND	65 NUCKOLLS	18,848,562	0.04764700	8,980.78
85-0070	THAYER CENTRAL COMM 70 BOND	85 THAYER	827,783,332	0.04764700	394,414.83
			846,631,894		403,395.61
87-0016	UMO N HO NATION SCH 16 BOND	87 THURSTON	18,271,085	0.099786	18,232.06
88-0005	ORD 5 BOND 2010	21 CUSTER	35,272,785	0.075048	26,471.64
88-0005	ORD 5 BOND 2010	36 GARFIELD	27,239,472	0.075048	20,442.69
88-0005	ORD 5 BOND 2010	39 GREELEY	1,725,133	0.075048	1,294.69
88-0005	ORD 5 BOND 2010	88 VALLEY	743,208,872	0.075048	557,764.56
	School Bond Total		807,446,262		605,973.58
89-0001	BLAIR 1 BOND	89 WASHINGTON	2,283,651,525	0.087591	2,000,276.15
89-0003	FORT CALHOUN 3 BOND 2013	28 DOUGLAS	64,843,370	0.150000	97,264.06
89-0003	FORT CALHOUN 3 BOND 2013	89 WASHINGTON	480,011,185	0.150000	720,017.76
	School Bond Total		544,854,555		817,281.82

*Bond passed after January 1, 2022 is subject to valuation at 50% of actual value for agricultural land and horticultural land pursuant to [Neb. Rev. Stat. §77-201](#)

Table 14 School District Bonds 2022-2023

Base School Code	Base School District	County Number & Name	2022 School Bond Value	Bond Tax Rate	2022 School Bond Taxes
89-0024	ARLINGTON 24 BOND 2007	27 DODGE	53,987,761	0.058988	31,846.43
89-0024	ARLINGTON 24 BOND 2007	28 DOUGLAS	45,902,085	0.058990	27,079.69
89-0024	ARLINGTON 24 BOND 2007	89 WASHINGTON	670,709,351	0.058988	395,638.50
	School Bond Total		770,599,197		454,564.62
90-0017	WAYNE 17 BOND	14 CEDAR	373,740	0.038357	143.36
90-0017	WAYNE 17 BOND	26 DIXON	40,864,089	0.038357	15,674.24
90-0017	WAYNE 17 BOND	90 WAYNE	1,025,072,721	0.038357	393,187.65
	School Bond Total		1,066,310,550		409,005.25
90-0595	WINSIDE 595 BOND	90 WAYNE	463,981,618	0.173424	804,656.26
90-0595	WINSIDE 595 BOND 2021	84 STANTON	1,979,073	0.173424	3,432.19
	School Bond Total		465,960,691		808,088.45
93-0012	YORK 12 BOND	93 YORK	1,232,284,232	0.127140	1,566,729.09
93-0083	MCCOOL JUNCTION 83 BOND 2010	30 FILLMORE	2,644,889	0.011186	295.87
93-0083	MCCOOL JUNCTION 83 BOND 2010	93 YORK	358,675,955	0.187564	672,747.71
	School Bond Total		361,320,844		673,043.58
93-0096	HEARTLAND 96 BOND 2022*	93 YORK	495,106,140	0.08891700	440,235
93-0096	HEARTLAND 96 BOND 2022*	30 FILLMORE	715,577	0.08891700	636
93-0096	HEARTLAND 96 BOND 2022*	41 HAMILTON	117,940,648	0.08891700	104,868
	School Bond Total		613,762,365		545,739

*Bond passed after January 1, 2022 is subject to valuation at 50% of actual value for agricultural land and horticultural land pursuant to [Neb. Rev. Stat. §77-201](#)

Table 15 Cities 2022 Value, Tax Rates, & Property Taxes Levied

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
ABIE	65	BUTLER	3,204,786	0.234092	0.000000	0.234092	\$ 7,502.18
ADAMS	604	GAGE	101,565,859	0.460633	0.014634	0.475267	482,709.11
AINSWORTH	1,616	BROWN	95,087,639	0.450000	0.000000	0.450000	427,895.98
ALBION	1,699	BOONE	166,837,948	0.332820	0.046599	0.379419	633,016.48
ALDA	647	HALL	32,006,999	0.246308	0.000000	0.246308	78,836.09
ALEXANDRIA	148	THAYER	5,271,507	0.447405	0.000000	0.447405	23,585.21
ALLEN	355	DIXON	14,267,679	0.450003	0.000000	0.450003	64,205.36
ALLIANCE	8,151	BOX BUTTE	571,432,414	0.331258	0.000000	0.331258	1,892,919.02
ALMA	1,043	HARLAN	77,018,725	0.307280	0.103673	0.410953	316,511.53
ALVO	115	CASS	7,981,191	0.470356	0.257292	0.727648	58,075.11
AMHERST	201	BUFFALO	14,271,305	0.314933	0.000000	0.314933	44,945.21
ANOKA	10	BOYD	576,798	0.000000	0.000000	0.000000	0.00
ANSELMO	108	CUSTER	7,261,348	0.365313	0.000000	0.365313	26,526.82
ANSLEY	459	CUSTER	23,349,439	0.454804	0.000000	0.454804	106,194.69
ARAPAHOE	1,002	FURNAS	51,093,996	0.356159	0.122558	0.478717	244,596.40
ARCADIA	283	VALLEY	17,076,160	0.500000	0.151234	0.651234	111,206.14
ARLINGTON	1,300	WASHINGTON	100,819,191	0.500000	0.032038	0.532038	536,397.11
ARNOLD	592	CUSTER	29,954,500	0.400231	0.000000	0.400231	119,887.88
ARTHUR	128	ARTHUR	4,869,407	0.275722	0.000000	0.275722	13,426.18
ASHLAND	3,086	SAUNDERS	215,979,001	0.450000	0.126000	0.576000	1,244,040.78
ASHTON	198	SHERMAN	10,568,089	0.382283	0.000000	0.382283	40,400.17
ATKINSON	1,306	HOLT	93,731,180	0.373482	0.000000	0.373482	350,070.67
ATLANTA	106	HELPS	6,314,498	0.225196	0.000000	0.225196	14,220.15
AUBURN	3,470	NEMAHA	160,878,099	0.435377	0.000000	0.435377	700,427.56
AURORA	4,678	HAMILTON	501,712,997	0.311798	0.067032	0.378830	1,900,641.89
AVOCA	178	CASS	8,742,830	0.450000	0.000000	0.450000	39,342.95
AXTELL	732	KEARNEY	56,615,452	0.354990	0.148931	0.503921	285,297.74
AYR	83	ADAMS	6,327,002	0.181264	0.000000	0.181264	11,468.59
BANCROFT	496	CUMING	21,527,817	0.379784	0.000000	0.379784	81,759.65
BARADA	21	RICHARDSON	562,715	0.177710	0.000000	0.177710	1,000.01
BARNESTON	90	GAGE	4,056,362	0.450010	0.000000	0.450010	18,254.11
BARTLETT	109	WHEELER	4,294,581	0.450000	0.000000	0.450000	19,325.85
BARTLEY	270	RED WILLOW	18,075,074	0.257039	0.000000	0.257039	46,460.45
BASSETT	538	ROCK	25,806,751	0.499995	0.000000	0.499995	129,033.37
BATTLE CREEK	1,194	MADISON	80,080,152	0.449999	0.000000	0.449999	360,360.29
BAYARD	1,140	MORRILL	42,619,373	0.433591	0.000000	0.433591	184,794.85
BAZILE MILLS	26	KNOX	1,783,241	0.450000	0.000000	0.450000	8,024.67
BEATRICE	12,261	GAGE	796,800,244	0.357804	0.000000	0.357804	2,850,983.33
BEAVER CITY	537	FURNAS	16,213,793	0.500000	0.000000	0.500000	81,069.46
BEAVER CROSSING	375	SEWARD	21,707,312	0.500000	0.000000	0.500000	108,537.29
BEE	171	SEWARD	13,906,815	0.316460	0.000000	0.316460	44,009.58
BEEMER	611	CUMING	33,746,735	0.440113	0.000000	0.440113	148,524.31
BELDEN	113	CEDAR	5,200,675	0.446673	0.000000	0.446673	23,230.20
BELGRADE	103	NANCE	3,174,203	0.450000	0.000000	0.450000	14,284.16
BELLEVUE	64,212	SARPY	4,969,981,786	0.460000	0.150000	0.610000	30,316,888.25
BELLWOOD	407	BUTLER	21,971,215	0.499540	0.000455	0.499995	109,855.29
BELVIDERE	51	THAYER	5,510,507	0.318573	0.000000	0.318573	17,555.04
BENEDICT	203	YORK	10,230,540	0.429261	0.000000	0.429261	43,915.82
BENKELMAN	821	DUNDY	52,761,463	0.364495	0.000000	0.364495	192,313.79
BENNET	1,082	LANCASTER	89,550,661	0.297317	0.078719	0.376036	336,742.89
BENNINGTON	2,026	DOUGLAS	200,030,240	0.444550	0.223450	0.668000	1,336,202.03
BERTRAND	709	HELPS	34,670,500	0.500000	0.504752	1.004752	348,353.47
BERWYN	75	CUSTER	5,171,370	0.450000	0.000000	0.450000	23,271.32
BIG SPRINGS	394	DEUEL	27,880,437	0.500000	0.000000	0.500000	139,402.51
BLADEN	205	WEBSTER	9,518,604	0.450000	0.000000	0.450000	42,833.99
BLAIR	7,790	WASHINGTON	772,063,740	0.303948	0.033535	0.337483	2,605,588.11
BLOOMFIELD	986	KNOX	48,919,785	0.447547	0.112394	0.559941	273,922.02
BLOOMINGTON	110	FRANKLIN	3,760,476	0.499937	0.000000	0.499937	18,800.26
BLUE HILL	805	WEBSTER	39,937,428	0.450000	0.215997	0.665997	265,982.88
BLUE SPRINGS	282	GAGE	8,571,814	0.392694	0.000000	0.392694	33,661.14
BOELUS	181	HOWARD	6,119,130	0.346618	0.000000	0.346618	21,210.06
BRADSHAW	273	YORK	19,252,353	0.291133	0.443322	0.734455	141,400.04
BRADY	383	LINCOLN	22,134,885	0.416884	0.184858	0.601742	133,195.38
BRAINARD	336	BUTLER	27,318,835	0.480000	0.000000	0.480000	131,130.76
BREWSTER	12	BLAINE	842,494	0.292609	0.000000	0.292609	2,465.21
BRIDGEPORT	1,454	MORRILL	90,467,308	0.449955	0.000000	0.449955	407,063.34
BRISTOW	70	BOYD	1,442,852	0.450000	0.000000	0.450000	\$ 6,492.97

¹ City/Village population per Dept. of Revenue, Research Division December 2022

Table 15 Cities 2022 Value, Tax Rates, & Property Taxes Levied

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
BROADWATER	95	MORRILL	3,936,381	0.397157	0.000000	0.397157	\$ 15,633.80
BROCK	123	NEMAHA	4,916,698	0.499970	0.000000	0.499970	24,582.10
BROKEN BOW	3,506	CUSTER	234,690,332	0.560265	0.035419	0.595684	1,398,015.79
BROWNVILLE	139	NEMAHA	9,440,181	0.262124	0.000000	0.262124	24,745.06
BRULE	331	KEITH	22,436,213	0.289710	0.000000	0.289710	65,000.22
BRUNING	281	THAYER	19,856,955	0.281106	0.058866	0.339972	67,508.37
BRUNO	95	BUTLER	3,821,626	0.449992	0.000000	0.449992	17,197.21
BRUNSWICK	152	ANTELOPE	15,286,996	0.449998	0.000000	0.449998	68,791.38
BURCHARD	76	PAWNEE	5,872,940	0.275160	0.000000	0.275160	16,160.12
BURR	52	OTOE	2,772,245	0.450000	0.000000	0.450000	12,475.25
BURTON	11	KEYA PAHA	264,480	0.000000	0.000000	0.000000	0.00
BURWELL	1,087	GARFIELD	67,475,123	0.356054	0.306772	0.662826	447,243.53
BUSHNELL	115	KIMBALL	6,368,007	0.449955	0.000000	0.449955	28,653.41
BUTTE	286	BOYD	9,564,878	0.496295	0.000000	0.496295	47,470.42
BYRON	83	THAYER	5,898,872	0.423864	0.000000	0.423864	25,003.43
CAIRO	822	HALL	57,344,454	0.443556	0.148227	0.591783	339,355.46
CALLAWAY	563	CUSTER	35,940,490	0.292732	0.000000	0.292732	105,209.88
CAMBRIDGE	1,071	FURNAS	55,197,560	0.472825	0.031741	0.504566	278,509.11
CAMPBELL	272	FRANKLIN	13,709,886	0.449995	0.000000	0.449995	61,694.07
CARLETON	92	THAYER	9,572,295	0.172790	0.143748	0.316538	30,300.19
CARROLL	191	WAYNE	8,258,184	0.364487	0.000000	0.364487	30,100.26
CEDAR BLUFFS	615	SAUNDERS	33,254,740	0.329988	0.326225	0.656213	218,222.26
CEDAR CREEK	465	CASS	93,516,943	0.120000	0.108933	0.228933	214,091.30
CEDAR RAPIDS	382	BOONE	18,639,670	0.500000	0.000000	0.500000	93,198.83
CENTER	79	KNOX	2,036,598	0.450000	0.000000	0.450000	9,164.80
CENTRAL CITY	3,039	MERRICK	236,770,767	0.415462	0.000000	0.415462	983,694.55
CERESCO	919	SAUNDERS	69,964,932	0.326830	0.158804	0.485634	339,773.93
CHADRON	5,206	DAWES	288,940,209	0.413222	0.012919	0.426141	1,231,295.74
CHAMBERS	288	HOLT	11,341,872	0.450001	0.000000	0.450001	51,038.59
CHAPMAN	260	MERRICK	19,235,758	0.122130	0.000000	0.122130	23,492.70
CHAPPELL	844	DEUEL	38,384,512	0.362176	0.000000	0.362176	139,020.12
CHESTER	224	THAYER	10,269,712	0.454862	0.091005	0.545867	56,059.42
CLARKS	344	MERRICK	19,368,129	0.500000	0.000000	0.500000	96,841.01
CLARKSON	641	COLFAX	32,013,864	0.500000	0.000000	0.500000	160,069.94
CLATONIA	263	GAGE	10,798,734	0.415109	0.000000	0.415109	44,826.62
CLAY CENTER	735	CLAY	40,453,643	0.500011	0.255259	0.755270	305,534.96
CLEARWATER	320	ANTELOPE	16,041,868	0.500000	0.000000	0.500000	80,209.65
CLINTON	38	SHERIDAN	2,002,629	0.000000	0.000000	0.000000	0.00
CODY	168	CHERRY	6,794,289	0.329269	0.000000	0.329269	22,371.73
COLERIDGE	537	CEDAR	16,351,099	0.499997	0.417163	0.917160	149,966.45
COLON	107	SAUNDERS	7,215,553	0.433070	0.000000	0.433070	31,248.46
COLUMBUS	24,028	PLATTE	2,018,330,916	0.288292	0.026894	0.315186	6,361,505.65
COMSTOCK	68	CUSTER	3,036,281	0.500000	0.000000	0.500000	15,181.58
CONCORD	126	DIXON	4,100,488	0.450000	0.000000	0.450000	18,452.30
COOK	319	JOHNSON	11,028,574	0.287414	0.352721	0.640135	70,598.06
CORDOVA	92	SEWARD	8,961,378	0.122749	0.000000	0.122749	11,000.03
CORNLEA	33	PLATTE	2,877,095	0.000000	0.000000	0.000000	0.00
CORTLAND	504	GAGE	35,492,336	0.303808	0.050000	0.353808	125,574.78
COTESFIELD	29	HOWARD	2,259,831	0.350000	0.000000	0.350000	7,909.46
COWLES	21	WEBSTER	4,069,805	0.099268	0.000000	0.099268	4,040.00
COZAD	3,988	DAWSON	199,554,027	0.415417	0.000000	0.415417	828,983.19
CRAB ORCHARD	46	JOHNSON	819,201	0.218872	0.000000	0.218872	1,793.09
CRAIG	202	BURT	5,421,822	0.449729	0.259139	0.708868	38,433.73
CRAWFORD	840	DAWES	37,669,025	0.491918	0.000000	0.491918	185,301.61
CREIGHTON	1,147	KNOX	45,655,191	0.477820	0.000000	0.477820	218,149.58
CRESTON	181	PLATTE	11,103,049	0.447553	0.000000	0.447553	49,692.28
CRETE	7,099	SALINE	347,216,298	0.359900	0.057584	0.417484	1,449,572.43
CROFTON	756	KNOX	41,036,792	0.472557	0.000000	0.472557	193,922.26
CROOKSTON	71	CHERRY	3,637,679	0.187730	0.000000	0.187730	6,829.25
CULBERTSON	534	HITCHCOCK	32,205,089	0.450000	0.000000	0.450000	144,923.31
CURTIS	806	FRONTIER	32,664,197	0.486039	0.000000	0.486039	158,761.02
CUSHING	37	HOWARD	1,209,471	0.154489	0.000000	0.154489	1,868.49
DAKOTA CITY	2,081	DAKOTA	111,721,342	0.344419	0.179017	0.523436	584,790.70
DALTON	284	CHEYENNE	15,246,488	0.425000	0.000000	0.425000	64,797.90
DANBURY	80	RED WILLOW	2,985,299	0.450000	0.000000	0.450000	13,434.07
DANNEBROG	273	HOWARD	11,872,704	0.450000	0.000000	0.450000	53,427.25
DAVENPORT	319	THAYER	21,332,921	0.383656	0.000000	0.383656	\$ 81,845.64

¹ City/Village population per Dept. of Revenue, Research Division December 2022

Table 15 Cities 2022 Value, Tax Rates, & Property Taxes Levied

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
DAVEY	135	LANCASTER	11,708,432	0.252370	0.000000	0.252370	\$ 29,548.61
DAVID CITY	2,995	BUTLER	184,209,101	0.500000	0.000000	0.500000	921,047.25
DAWSON	148	RICHARDSON	3,652,768	0.359453	0.000000	0.359453	13,130.25
DAYKIN	153	JEFFERSON	13,699,269	0.399087	0.000000	0.399087	54,672.16
DECATUR	410	BURT	22,176,134	0.449957	0.000000	0.449957	99,783.35
DENTON	189	LANCASTER	16,967,857	0.247987	0.223438	0.471425	79,990.78
DESHLER	752	THAYER	28,656,718	0.248181	0.156966	0.405147	116,102.50
DEWEESE	42	CLAY	3,718,684	0.353082	0.000000	0.353082	13,130.12
DEWITT	530	SALINE	35,273,275	0.365028	0.000000	0.365028	128,757.39
DILLER	247	JEFFERSON	16,201,033	0.377223	0.000000	0.377223	61,114.26
DIX	187	KIMBALL	10,177,636	0.450000	0.000000	0.450000	45,799.64
DIXON	77	DIXON	4,101,596	0.450000	0.000000	0.450000	18,457.28
DODGE	611	DODGE	30,920,466	0.499999	0.000000	0.499999	154,602.03
DONIPHAN	809	HALL	58,165,493	0.120346	0.173642	0.293988	170,999.92
DORCHESTER	610	SALINE	46,688,386	0.455000	0.000000	0.455000	212,432.30
DOUGLAS	166	OTOE	6,480,752	0.385341	0.487397	0.872738	56,560.17
DUBOIS	122	PAWNEE	4,187,821	0.449792	0.000000	0.449792	18,836.68
DUNBAR	165	OTOE	5,801,364	0.280296	0.000000	0.280296	16,261.12
DUNCAN	392	PLATTE	32,463,958	0.121335	0.000000	0.121335	39,390.19
DUNNING	80	BLAINE	4,072,709	0.699834	0.000000	0.699834	28,502.27
DWIGHT	229	BUTLER	11,934,998	0.442610	0.192078	0.634688	75,750.30
EAGLE	1,065	CASS	84,841,924	0.433087	0.185609	0.618696	524,914.42
EDDYVILLE	88	DAWSON	2,604,699	0.326333	0.000000	0.326333	8,500.12
EDGAR	428	CLAY	23,866,412	0.448329	0.123605	0.571934	136,500.81
EDISON	111	FURNAS	16,225,454	0.449996	0.000000	0.449996	73,014.12
ELBA	192	HOWARD	7,870,673	0.411102	0.000000	0.411102	32,356.55
ELGIN	717	ANTELOPE	50,702,500	0.268123	0.075499	0.343622	174,225.69
ELK CREEK	69	JOHNSON	2,829,286	0.446226	0.000000	0.446226	12,625.03
ELM CREEK	979	BUFFALO	63,143,068	0.378203	0.000000	0.378203	238,809.48
ELMWOOD	654	CASS	47,870,225	0.322770	0.000000	0.322770	154,510.97
ELSIE	102	PERKINS	7,929,680	0.392298	0.000000	0.392298	31,108.26
ELWOOD	658	GOSPER	42,681,852	0.413752	0.000000	0.413752	176,597.58
ELYRIA	50	VALLEY	2,742,286	0.500000	0.000000	0.500000	13,711.48
EMERSON	840	DAKOTA	11,515,176	0.439015	0.000000	0.439015	50,553.45
EMERSON	840	DIXON	13,613,542	0.439015	0.000000	0.439015	59,765.85
EMERSON	840	THURSTON	3,628,872	0.439015	0.000000	0.439015	15,931.39
EMMET	46	HOLT	1,649,769	0.450000	0.000000	0.450000	7,424.03
ENDICOTT	113	JEFFERSON	7,440,861	0.114932	0.000000	0.114932	8,552.02
ERICSON	89	WHEELER	6,008,392	0.201718	0.000000	0.201718	12,120.16
EUSTIS	389	FRONTIER	23,057,358	0.279512	0.000000	0.279512	64,448.25
EWING	373	HOLT	14,513,981	0.449998	0.000000	0.449998	65,312.79
EXETER	523	FILLMORE	38,571,757	0.429615	0.502046	0.931661	359,359.37
FAIRBURY	3,970	JEFFERSON	160,127,002	0.426601	0.262419	0.689020	1,103,310.88
FAIRFIELD	330	CLAY	25,174,395	0.450001	0.088185	0.538186	135,485.63
FAIRMONT	592	FILLMORE	86,197,532	0.450000	0.298266	0.748266	644,987.71
FALLS CITY	4,133	RICHARDSON	169,147,309	0.443951	0.000000	0.443951	750,934.20
FARNAM	182	DAWSON	6,559,231	0.499193	0.000000	0.499193	32,743.43
FARWELL	138	HOWARD	5,412,684	0.354538	0.000000	0.354538	19,190.09
FILLEY	124	GAGE	5,552,524	0.449994	0.000000	0.449994	24,985.97
FIRTH	649	LANCASTER	40,452,309	0.151588	0.059008	0.210596	85,191.04
FORDYCE	134	CEDAR	7,395,766	0.209579	0.000000	0.209579	15,500.09
FORT CALHOUN	1,110	WASHINGTON	109,805,817	0.542613	0.000000	0.542613	595,821.34
FOSTER	42	PIERCE	1,813,626	0.222674	0.000000	0.222674	4,038.58
FRANKLIN	941	FRANKLIN	37,288,615	0.450000	0.000000	0.450000	167,799.60
FREMONT	27,141	DODGE	2,093,763,195	0.278317	0.024602	0.302919	6,342,416.56
FRIEND	954	SALINE	64,318,145	0.500000	0.282566	0.782566	503,331.93
FULLERTON	1,244	NANCE	69,482,395	0.296404	0.360749	0.657153	456,607.06
FUNK	175	HELPS	17,509,112	0.212855	0.000000	0.212855	37,269.05
GANDY	34	LOGAN	1,134,400	0.000000	0.000000	0.000000	0.00
GARLAND	210	SEWARD	12,923,463	0.450000	0.000000	0.450000	58,155.66
GARRISON	55	BUTLER	4,898,797	0.044761	0.000000	0.044761	2,192.78
GENEVA	2,136	FILLMORE	160,437,495	0.337220	0.335674	0.672894	1,079,577.12
GENOA	894	NANCE	44,789,234	0.466468	0.101475	0.567943	254,378.15
GERING	8,564	SCOTTS BLUFF	556,882,977	0.342697	0.000000	0.342697	1,908,424.32
GIBBON	1,878	BUFFALO	129,354,587	0.350000	0.145000	0.495000	640,306.03
GILEAD	30	THAYER	735,729	0.449894	0.000000	0.449894	3,310.11
GILTNER	406	HAMILTON	25,400,415	0.350000	0.177391	0.527391	\$ 133,959.90

¹ City/Village population per Dept. of Revenue, Research Division December 2022

Table 15 Cities 2022 Value, Tax Rates, & Property Taxes Levied

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
GLENVIL	260	CLAY	14,151,857	0.414929	0.141854	0.556783	\$ 78,795.45
GOEHNER	181	SEWARD	12,625,642	0.310080	0.000000	0.310080	39,149.70
GORDON	1,504	SHERIDAN	66,918,407	0.496022	0.018504	0.514526	344,313.96
GOTHENBURG	3,478	DAWSON	260,235,257	0.407559	0.011615	0.419174	1,090,840.61
GRAFTON	106	FILLMORE	8,826,809	0.449993	0.000000	0.449993	39,720.21
GRAND ISLAND	53,140	HALL	3,822,018,911	0.319454	0.000000	0.319454	12,209,607.59
GRANT	1,197	PERKINS	76,373,882	0.390186	0.039280	0.429466	328,000.79
GREELEY	402	GREELEY	20,405,646	1.080000	0.000000	1.080000	220,381.67
GREENWOOD	595	CASS	26,556,670	0.486146	0.000000	0.486146	129,104.73
GRESHAM	219	YORK	7,554,674	0.500000	0.000000	0.500000	37,773.82
GRETNA	9,323	SARPY	1,174,623,667	0.274606	0.180072	0.454678	5,340,755.02
GROSS	3	BOYD	120,170	0.000000	0.000000	0.000000	0.00
GUIDE ROCK	199	WEBSTER	5,973,087	0.450000	0.000000	0.450000	26,879.05
GURLEY	187	CHEYENNE	12,482,230	0.384265	0.000000	0.384265	47,965.14
HADAR	280	PIERCE	23,418,981	0.314860	0.000000	0.314860	73,737.19
HAIGLER	145	DUNDY	5,142,901	0.500000	0.000000	0.500000	25,714.70
HALLAM	268	LANCASTER	26,364,860	0.402891	0.000000	0.402891	106,221.69
HALSEY	68	BLAINE	218,272	0.224437	0.000000	0.224437	489.89
HALSEY	68	THOMAS	4,887,148	0.224437	0.000000	0.224437	10,968.60
HAMLET	27	HAYES	1,560,694	0.288333	0.000000	0.288333	4,500.13
HAMPTON	432	HAMILTON	32,343,300	0.450000	0.000000	0.450000	145,545.20
HARBINE	56	JEFFERSON	2,092,234	0.449997	0.000000	0.449997	9,415.08
HARDY	97	NUCKOLLS	4,405,025	0.332461	0.000000	0.332461	14,645.14
HARRISON	239	SIoux	9,958,494	0.447587	0.000000	0.447587	44,573.33
HARTINGTON	1,517	CEDAR	104,466,755	0.425579	0.239423	0.665002	694,708.12
HARVARD	951	CLAY	27,261,785	0.500002	0.507918	1.007920	274,778.13
HASTINGS	25,154	ADAMS	1,766,148,961	0.397709	0.026633	0.424342	7,494,523.33
HAY SPRINGS	599	SHERIDAN	19,777,106	0.464681	0.000000	0.464681	91,900.94
HAYES CENTER	224	HAYES	8,058,238	0.500000	0.000000	0.500000	40,291.29
HAZARD	57	SHERMAN	8,257,699	0.083607	0.000000	0.083607	6,904.11
HEARTWELL	81	KEARNEY	2,303,415	0.270498	0.000000	0.270498	6,230.78
HEBRON	1,458	THAYER	89,262,893	0.406112	0.083605	0.489717	437,137.12
HEMINGFORD	787	BOX BUTTE	58,992,492	0.483951	0.000000	0.483951	285,495.53
HENDERSON	1,080	YORK	69,281,871	0.423739	0.404000	0.827739	573,473.64
HENDLEY	20	FURNAS	688,203	0.498981	0.000000	0.498981	3,434.18
HENRY	125	SCOTTS BLUFF	6,447,737	0.081455	0.000000	0.081455	5,252.06
HERMAN	247	WASHINGTON	15,390,643	0.282639	0.313827	0.596466	91,800.32
HERSHEY	649	LINCOLN	56,411,942	0.155995	0.092179	0.248174	140,000.29
HICKMAN	2,607	LANCASTER	265,346,820	0.450752	0.147385	0.598137	1,587,137.94
HILDRETH	377	FRANKLIN	19,431,303	0.449995	0.103884	0.553879	107,626.36
HOLBROOK	201	FURNAS	5,118,730	0.499995	0.000000	0.499995	25,593.67
HOLDREGE	5,515	PHelps	376,949,109	0.426040	0.000000	0.426040	1,605,957.54
HOLSTEIN	191	ADAMS	10,894,217	0.333755	0.000000	0.333755	36,360.09
HOMER	532	DAKOTA	30,906,951	0.325000	0.000000	0.325000	100,447.86
HOOPER	857	DODGE	56,897,175	0.449999	0.341266	0.791265	450,207.97
HORDVILLE	131	HAMILTON	7,405,852	0.303004	0.000000	0.303004	22,440.16
HOSKINS	263	WAYNE	14,941,903	0.391545	0.000000	0.391545	58,504.45
HOWELLS	561	COLFAX	29,979,635	0.245696	0.365103	0.610799	183,116.09
HUBBARD	153	DAKOTA	9,851,420	0.399027	0.000000	0.399027	39,309.96
HUBBELL	63	THAYER	2,499,107	0.449961	0.049978	0.499939	12,494.16
HUMBOLDT	800	RICHARDSON	22,088,312	0.499911	0.233984	0.733895	162,106.24
HUMPHREY	905	PLATTE	106,231,867	0.400000	0.165981	0.565981	601,253.48
HUNTLEY	33	HARLAN	1,187,574	0.187104	0.000000	0.187104	2,222.02
HYANNIS	165	GRANT	9,691,137	0.495454	0.000000	0.495454	48,015.46
IMPERIAL	2,068	CHASE	197,341,856	0.491000	0.182758	0.673758	1,329,607.92
INDIANOLA	524	RED WILLOW	27,793,083	0.316512	0.000000	0.316512	87,969.05
INGLEWOOD	380	DODGE	23,846,035	0.038120	0.274444	0.312564	74,534.36
INMAN	95	HOLT	1,922,935	0.450001	0.000000	0.450001	8,653.34
ITHACA	160	SAUNDERS	6,698,083	0.195016	0.000000	0.195016	13,062.40
JACKSON	207	DAKOTA	61,575,516	0.376325	0.000000	0.376325	231,724.24
JANSEN	101	JEFFERSON	20,749,821	0.449994	0.253014	0.703008	145,873.10
JOHNSON	309	NEMAHA	19,302,326	0.424243	0.000000	0.424243	81,888.91
JOHNSTOWN	47	BROWN	2,081,344	0.499996	0.000000	0.499996	10,406.72
JULIAN	46	NEMAHA	2,209,930	0.499966	0.000000	0.499966	11,048.94
JUNIATA	748	ADAMS	47,384,003	0.500000	0.000000	0.500000	236,921.20
KEARNEY	33,792	BUFFALO	3,105,374,472	0.141593	0.011992	0.153585	4,769,394.26
KENESAW	919	ADAMS	55,551,065	0.329999	0.095397	0.425396	236,312.57

¹ City/Village population per Dept. of Revenue, Research Division December 2022

Table 15 Cities 2022 Value, Tax Rates, & Property Taxes Levied

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
KENNARD	381	WASHINGTON	26,976,293	0.393123	0.000000	0.393123	\$ 106,050.26
KILGORE	63	CHERRY	3,925,269	0.254734	0.000000	0.254734	9,999.09
KIMBALL	2,290	KIMBALL	130,429,228	0.394620	0.000000	0.394620	514,701.07
LA VISTA	16,746	SARPY	2,220,741,293	0.500000	0.040000	0.540000	11,992,003.74
LAMAR	28	CHASE	1,391,274	0.000000	0.000000	0.000000	0.00
LAUREL	972	CEDAR	50,677,300	0.480443	0.000000	0.480443	243,476.40
LAWRENCE	272	NUCKOLLS	9,139,086	0.007523	0.324020	0.331543	30,300.27
LEBANON	46	RED WILLOW	1,016,320	0.449999	0.000000	0.449999	4,573.63
LEIGH	435	COLFAX	24,928,850	0.500000	0.049373	0.549373	136,952.92
LESHARA	108	SAUNDERS	5,991,126	0.259921	0.000000	0.259921	15,572.29
LEWELLEN	175	GARDEN	10,547,932	0.287260	0.000000	0.287260	30,300.31
LEWISTON	55	PAWNEE	1,208,131	0.434721	0.000000	0.434721	5,252.09
LEXINGTON	10,348	DAWSON	449,576,625	0.397319	0.000000	0.397319	1,786,257.29
LIBERTY	37	GAGE	1,294,377	0.470421	0.000000	0.470421	6,088.94
LINCOLN	291,089	LANCASTER	27,874,096,014	0.298810	0.014120	0.312930	87,226,440.83
LINDSAY	283	PLATTE	41,678,499	0.239932	0.244310	0.484242	201,825.33
LINWOOD	94	BUTLER	2,573,911	0.235439	0.000000	0.235439	6,060.05
LITCHFIELD	220	SHERMAN	17,749,563	0.357372	0.000000	0.357372	63,432.19
LODGEPOLE	312	CHEYENNE	17,408,307	0.450000	0.000000	0.450000	78,337.90
LONG PINE	305	BROWN	15,609,798	0.450000	0.000000	0.450000	70,244.61
LOOMIS	391	HELPS	33,071,419	0.377076	0.000000	0.377076	124,704.70
LORTON	35	OTOE	932,787	0.000000	0.000000	0.000000	0.00
LOUISVILLE	1,319	CASS	90,335,731	0.431762	0.049637	0.481399	434,876.30
LOUP CITY	1,053	SHERMAN	58,823,229	0.418736	0.166601	0.585337	344,315.55
LUSHTON	28	YORK	3,636,532	0.069434	0.000000	0.069434	2,525.04
LYMAN	259	SCOTTS BLUFF	9,741,120	0.488978	0.000000	0.488978	47,632.53
LYNCH	194	BOYD	6,662,467	0.315199	0.000000	0.315199	21,000.38
LYONS	824	BURT	37,701,267	0.449953	0.375661	0.825614	311,267.63
MACY	0	THURSTON	499,670	0.000000	0.000000	0.000000	0.00
MADISON	2,283	MADISON	79,396,764	0.429011	0.000000	0.429011	340,621.32
MADRID	242	PERKINS	26,991,510	0.293741	0.000000	0.293741	79,285.37
MAGNET	43	CEDAR	1,847,131	0.450000	0.000000	0.450000	8,312.28
MALCOLM	457	LANCASTER	33,027,225	0.183666	0.109006	0.292672	96,661.53
MALMO	94	SAUNDERS	5,160,438	0.274008	0.000000	0.274008	14,140.12
MANLEY	167	CASS	12,073,101	0.259286	0.000000	0.259286	31,303.93
MARQUETTE	236	HAMILTON	9,746,972	0.456193	0.227712	0.683905	66,660.34
MARTINSBURG	78	DIXON	2,943,221	0.450000	0.000000	0.450000	13,244.54
MASKELL	58	DIXON	2,421,803	0.417045	0.000000	0.417045	10,100.13
MASON CITY	151	CUSTER	6,920,743	0.447300	0.000000	0.447300	30,956.68
MAXWELL	257	LINCOLN	16,782,886	0.368893	0.000000	0.368893	61,911.09
MAYWOOD	262	FRONTIER	14,950,585	0.450665	0.000000	0.450665	67,377.21
MCCOOK	7,446	RED WILLOW	491,564,645	0.340814	0.000000	0.340814	1,675,325.40
MCCOOL JUNCTION	453	YORK	26,705,476	0.102279	0.187564	0.289843	77,404.43
MCGREW	75	SCOTTS BLUFF	3,675,680	0.453385	0.000000	0.453385	16,665.04
MCLEAN	33	PIERCE	1,386,068	0.450000	0.000000	0.450000	6,237.38
MEAD	617	SAUNDERS	41,448,531	0.236489	0.211323	0.447812	185,611.86
MEADOW GROVE	287	MADISON	9,868,577	0.500000	0.000000	0.500000	49,343.52
MELBETA	108	SCOTTS BLUFF	4,305,339	0.328429	0.000000	0.328429	14,140.08
MEMPHIS	109	SAUNDERS	4,059,488	0.004299	0.000000	0.004299	174.61
MERNA	343	CUSTER	18,545,879	0.299527	0.000000	0.299527	55,550.17
MERRIMAN	87	CHERRY	3,021,815	0.447877	0.000000	0.447877	13,534.31
MILFORD	2,155	SEWARD	128,971,503	0.429116	0.053114	0.482230	621,940.07
MILLER	129	BUFFALO	7,932,139	0.398804	0.000000	0.398804	31,633.88
MILLIGAN	244	FILLMORE	16,353,250	0.450000	0.000000	0.450000	73,589.98
MINATARE	715	SCOTTS BLUFF	18,499,393	0.402483	0.000000	0.402483	74,457.78
MINDEN	3,118	KEARNEY	232,465,953	0.448438	0.110000	0.558438	1,298,180.67
MITCHELL	1,548	SCOTTS BLUFF	71,210,789	0.422386	0.000000	0.422386	300,785.40
MONOWI	2	BOYD	39,570	0.000000	0.000000	0.000000	0.00
MONROE	296	PLATTE	28,599,570	0.351887	0.080533	0.432420	123,670.52
MOOREFIELD	27	FRONTIER	1,443,645	0.440773	0.000000	0.440773	6,363.24
MORRILL	934	SCOTTS BLUFF	52,332,158	0.450001	0.000000	0.450001	235,495.82
MORSE BLUFF	117	SAUNDERS	6,685,556	0.165711	0.000000	0.165711	11,078.75
MULLEN	500	HOOVER	21,075,459	0.271968	0.000000	0.271968	57,319.02
MURDOCK	270	CASS	20,857,211	0.171907	0.000000	0.171907	35,855.07
MURRAY	480	CASS	30,322,227	0.450000	0.000000	0.450000	136,450.36
NAPER	89	BOYD	1,780,124	0.450000	0.000000	0.450000	8,010.72
NAPONEE	83	FRANKLIN	2,560,302	0.449949	0.000000	0.449949	\$ 11,520.25

¹ City/Village population per Dept. of Revenue, Research Division December 2022

Table 15 Cities 2022 Value, Tax Rates, & Property Taxes Levied

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
NEBRASKA CITY	7,222	OTOE	404,862,112	0.305803	0.166020	0.471823	\$ 1,910,236.36
NEHAWKA	173	CASS	9,966,598	0.434681	0.000000	0.434681	43,323.14
NELIGH	1,536	ANTELOPE	84,293,971	0.687169	0.000000	0.687169	579,243.83
NELSON	456	NUCKOLLS	12,976,341	0.500000	0.000000	0.500000	64,882.31
NEMAHA	114	NEMAHA	4,846,857	0.449064	0.000000	0.449064	21,765.55
NENZEL	17	CHERRY	640,641	0.000000	0.000000	0.000000	0.00
NEWCASTLE	280	DIXON	10,216,817	0.499226	0.000000	0.499226	51,005.35
NEWMAN GROVE	667	MADISON	30,637,856	0.463631	0.000000	0.463631	142,046.94
NEWMAN GROVE	667	PLATTE	445,814	0.463631	0.000000	0.463631	2,066.92
NEWPORT	68	ROCK	2,377,139	0.449991	0.288919	0.738910	17,565.17
NICKERSON	312	DODGE	9,872,482	0.449998	0.000000	0.449998	44,426.13
NIORARA	365	KNOX	15,621,518	0.384220	0.204417	0.588637	91,954.14
NORA	21	NUCKOLLS	2,157,043	0.234117	0.000000	0.234117	5,050.07
NORFOLK	25,865	MADISON	2,194,070,999	0.257663	0.046640	0.304303	6,676,635.29
NORMAN	32	KEARNEY	3,701,842	0.107371	0.000000	0.107371	3,974.69
NORTH BEND	1,279	DODGE	100,323,432	0.427925	0.000000	0.427925	429,309.42
NORTH LOUP	254	VALLEY	13,219,575	0.935000	0.000000	0.935000	123,603.53
NORTH PLATTE	23,390	LINCOLN	1,743,625,670	0.373855	0.140504	0.514359	8,968,524.59
OAK	54	NUCKOLLS	859,433	0.449511	0.000000	0.449511	3,863.37
OAKDALE	276	ANTELOPE	4,886,608	1.178542	0.000000	1.178542	57,591.31
OAKLAND	1,369	BURT	59,169,940	0.500000	0.281407	0.781407	462,360.35
OBERT	22	CEDAR	946,697	0.121090	0.106792	0.227882	2,157.39
OCONTO	138	CUSTER	4,508,552	0.370610	0.000000	0.370610	16,709.34
OCTAVIA	107	BUTLER	3,338,591	0.444709	0.000000	0.444709	14,847.10
ODELL	260	GAGE	10,960,644	0.380000	0.000000	0.380000	41,650.55
OGALLALA	4,878	KEITH	365,018,702	0.392468	0.000000	0.392468	1,432,585.15
OHIOWA	120	FILLMORE	5,941,575	0.449999	0.000000	0.449999	26,737.28
OMAHA	491,715	DOUGLAS	45,196,163,535	0.289290	0.179930	0.469220	212,069,448.76
O'NEILL	3,581	HOLT	197,172,770	0.452024	0.000000	0.452024	891,270.24
ONG	49	CLAY	2,364,023	0.450000	0.000000	0.450000	10,638.16
ORCHARD	363	ANTELOPE	22,135,726	0.500000	0.052883	0.552883	122,385.19
ORD	2,113	VALLEY	192,385,425	0.316448	0.145541	0.461989	888,801.22
ORLEANS	341	HARLAN	11,550,783	0.500000	0.000000	0.500000	57,754.67
OSCEOLA	875	POLK	48,155,113	0.419667	0.239165	0.658832	317,262.40
OSHKOSH	809	GARDEN	37,895,536	0.189499	0.132679	0.322178	122,091.67
OSMOND	794	PIERCE	52,276,700	0.450000	0.315832	0.765832	400,352.76
OTOE	161	OTOE	3,207,946	0.450000	0.623452	1.073452	34,436.17
OVERTON	607	DAWSON	25,724,967	0.500000	0.260214	0.760214	195,565.42
OXFORD	718	FURNAS	18,963,549	0.432828	0.107878	0.540706	102,537.54
OXFORD	718	HARLAN	7,918,589	0.377029	0.107878	0.484907	38,397.96
PAGE	166	HOLT	5,302,007	0.495247	0.000000	0.495247	26,258.14
PALISADE	294	HAYES	427,396	0.465719	0.000000	0.465719	1,990.47
PALISADE	294	HITCHCOCK	12,295,660	0.465719	0.000000	0.465719	57,263.53
PALMER	439	MERRICK	22,740,303	0.449998	0.208054	0.658052	149,643.45
PALMYRA	534	OTOE	33,662,126	0.357600	0.000000	0.357600	120,375.86
PANAMA	235	LANCASTER	20,242,546	0.338786	0.000000	0.338786	68,578.96
PAPILLION	24,159	SARPY	3,191,531,351	0.331177	0.102850	0.434027	13,852,108.09
PAWNEE CITY	865	PAWNEE	30,734,680	0.427478	0.309097	0.736575	226,385.33
PAXTON	516	KEITH	36,129,868	0.500000	0.000000	0.500000	180,649.88
PENDER	1,115	THURSTON	74,967,413	0.499870	0.242757	0.742627	556,729.50
PERU	648	NEMAHA	12,139,921	0.446296	0.240076	0.686372	83,325.39
PETERSBURG	332	BOONE	27,808,907	0.334693	0.000000	0.334693	93,074.99
PHILLIPS	320	HAMILTON	18,378,584	0.449995	0.000000	0.449995	82,702.95
PICKRELL	186	GAGE	14,146,188	0.410443	0.000000	0.410443	58,062.02
PIERCE	1,845	PIERCE	107,428,927	0.499971	0.188065	0.688036	739,151.28
PILGER	240	STANTON	23,328,630	0.499999	0.428084	0.928083	216,509.62
PLAINVIEW	1,282	PIERCE	65,014,865	0.500000	0.116541	0.616541	400,845.06
PLATTE CENTER	333	PLATTE	20,462,531	0.499920	0.000000	0.499920	102,296.75
PLATTSMOUTH	6,544	CASS	391,617,279	0.378434	0.027726	0.406160	1,590,595.51
PLEASANT DALE	218	SEWARD	13,284,218	0.400000	0.000000	0.400000	53,136.91
PLEASANTON	361	BUFFALO	25,931,295	0.217062	0.080015	0.297077	77,036.15
PLYMOUTH	364	JEFFERSON	30,119,339	0.305070	0.249009	0.554079	166,885.41
POLK	346	POLK	17,162,979	0.262192	0.145662	0.407854	70,000.29
PONCA	907	DIXON	44,270,131	0.450000	0.030347	0.480347	212,650.82
POTTER	342	CHEYENNE	22,511,838	0.450000	0.000000	0.450000	101,303.59
PRAGUE	291	SAUNDERS	14,474,824	0.479442	0.105529	0.584971	84,673.66

¹ City/Village population per Dept. of Revenue, Research Division December 2022

Table 15 Cities 2022 Value, Tax Rates, & Property Taxes Levied

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
PRIMROSE	55	BOONE	4,238,990	0.495566	0.000000	0.495566	\$ 21,007.22
PROSSER	76	ADAMS	4,067,535	0.367123	0.000000	0.367123	14,932.89
RAGAN	22	HARLAN	3,747,612	0.202129	0.000000	0.202129	7,575.08
RALSTON	6,494	DOUGLAS	507,547,510	0.499830	0.196950	0.696780	3,536,489.57
RANDOLPH	879	CEDAR	43,004,616	0.500000	0.173999	0.673999	289,851.99
RANDOLPH	879	PIERCE	524,721	0.500000	0.173999	0.673999	3,536.65
RAVENNA	1,441	BUFFALO	145,448,984	0.356556	0.000000	0.356556	518,607.90
RAYMOND	159	LANCASTER	13,770,572	0.014673	0.000000	0.014673	2,020.61
RED CLOUD	962	WEBSTER	41,599,035	0.306458	0.180453	0.486911	202,551.29
REPUBLICAN CITY	134	HARLAN	24,245,253	0.283350	0.000000	0.283350	68,699.02
REYNOLDS	57	JEFFERSON	5,554,981	0.273946	0.000000	0.273946	15,217.70
RICHLAND	70	COLFAX	5,248,476	0.248841	0.000000	0.248841	13,060.39
RISING CITY	356	BUTLER	21,461,841	0.449999	0.000000	0.449999	96,578.51
RIVERDALE	247	BUFFALO	17,094,681	0.059083	0.000000	0.059083	10,100.06
RIVERTON	57	FRANKLIN	1,283,882	0.499993	0.000000	0.499993	6,419.56
ROCA	201	LANCASTER	19,048,375	0.419163	0.000000	0.419163	79,843.78
ROCKVILLE	89	SHERMAN	3,900,682	0.273279	0.000000	0.273279	10,659.89
ROGERS	82	COLFAX	4,102,908	0.449993	0.000000	0.449993	18,462.87
ROSALIE	159	THURSTON	3,469,807	1.049972	0.000000	1.049972	36,432.38
ROSELAND	263	ADAMS	19,386,650	0.254718	0.078722	0.333440	64,642.98
ROYAL	58	ANTELOPE	1,925,885	0.500000	0.000000	0.500000	9,629.54
RULO	145	RICHARDSON	5,672,295	0.462000	0.000000	0.462000	26,206.45
RUSHVILLE	816	SHERIDAN	31,656,091	0.460187	0.000000	0.460187	145,677.98
RUSKIN	105	NUCKOLLS	7,183,015	0.703047	0.000000	0.703047	50,500.31
SALEM	83	RICHARDSON	1,651,991	0.462000	0.000000	0.462000	7,632.62
SANTEE	424	KNOX	314,401	0.000000	0.000000	0.000000	0.00
SARGENT	500	CUSTER	23,536,230	0.280830	0.144131	0.424961	100,020.57
SARONVILLE	35	CLAY	5,765,870	0.131377	0.000000	0.131377	7,575.09
SCHUYLER	6,547	COLFAX	239,541,607	0.275626	0.043401	0.319027	764,204.57
SCOTIA	301	GREELEY	14,426,191	0.950000	0.000000	0.950000	137,049.38
SCOTTSBLUFF	14,436	SCOTTS BLUFF	1,006,433,261	0.216000	0.000000	0.216000	2,173,899.58
SCRIBNER	843	DODGE	48,002,690	0.450000	0.000000	0.450000	216,012.36
SEWARD	7,643	SEWARD	613,694,537	0.299000	0.000000	0.299000	1,834,948.19
SHELBY	710	POLK	44,468,799	0.395021	0.000000	0.395021	175,661.75
SHELTON	1,034	BUFFALO	64,360,078	0.499998	0.190244	0.690242	444,241.16
SHELTON	1,034	HALL	370,027	0.499998	0.190244	0.690242	2,554.08
SHICKLEY	347	FILLMORE	20,046,225	0.450000	0.000000	0.450000	90,208.38
SHOLES	16	WAYNE	946,907	0.000000	0.000000	0.000000	0.00
SHUBERT	163	RICHARDSON	3,960,664	0.416938	0.000000	0.416938	16,513.69
SIDNEY	6,410	CHEYENNE	456,094,616	0.338854	0.236082	0.574936	2,622,256.98
SILVER CREEK	320	MERRICK	17,584,152	0.500000	0.000000	0.500000	87,921.12
SMITHFIELD	60	GOSPER	1,557,209	0.299574	0.132737	0.432311	6,732.17
SNYDER	254	DODGE	20,275,945	0.499996	0.000000	0.499996	101,379.12
SOUTH BEND	92	CASS	6,972,817	0.000000	0.000000	0.000000	0.00
SOUTH SIOUX CITY	14,043	DAKOTA	944,544,439	0.400518	0.000000	0.400518	3,783,075.50
SPALDING	408	GREELEY	25,684,050	0.500000	0.000000	0.500000	128,420.84
SPENCER	408	BOYD	18,558,401	0.450000	0.000000	0.450000	83,513.30
SPRAGUE	136	LANCASTER	11,107,511	0.097243	0.000000	0.097243	10,801.31
SPRINGFIELD	1,501	SARPY	166,311,263	0.500000	0.132115	0.632115	1,051,278.52
SPRINGVIEW	238	KEYA PAHA	12,017,969	0.495692	0.000000	0.495692	59,572.72
ST EDWARD	725	BOONE	29,336,593	0.435644	0.000000	0.435644	127,803.81
ST HELENA	89	CEDAR	3,560,808	0.450000	0.000000	0.450000	16,023.78
ST PAUL	2,416	HOWARD	167,174,012	0.410080	0.096831	0.506911	847,423.49
STAMFORD	158	HARLAN	3,567,701	0.496857	0.000000	0.496857	17,726.54
STANTON	1,520	STANTON	80,736,809	0.337714	0.000000	0.337714	272,660.27
STAPLEHURST	236	SEWARD	9,247,001	0.449997	0.000000	0.449997	41,611.28
STAPLETON	267	LOGAN	11,752,829	0.472652	0.000000	0.472652	55,550.31
STEELE CITY	44	JEFFERSON	3,003,616	0.323810	0.000000	0.323810	9,726.13
STEINAUER	59	PAWNEE	2,128,234	0.427115	0.000000	0.427115	9,090.12
STELLA	145	RICHARDSON	4,517,204	0.380102	0.000000	0.380102	17,170.18
STERLING	480	JOHNSON	27,358,427	0.386827	0.000000	0.386827	105,829.96
STOCKHAM	32	HAMILTON	1,374,970	0.000000	0.000000	0.000000	0.00
STOCKVILLE	25	FRONTIER	1,207,927	0.449978	0.000000	0.449978	5,435.48
STRANG	30	FILLMORE	2,154,709	0.246089	0.000000	0.246089	5,302.59
STRATTON	310	HITCHCOCK	13,589,945	0.457735	0.000000	0.457735	62,206.43
STROMSBURG	1,143	POLK	59,654,130	0.365314	0.000000	0.365314	217,925.56
STUART	486	HOLT	33,546,937	0.448596	0.000000	0.448596	150,490.48
SUMNER	252	DAWSON	8,599,231	0.497065	0.000000	0.497065	42,743.99
SUPERIOR	1,825	NUCKOLLS	82,694,928	0.405515	0.000000	0.405515	\$ 335,342.02

¹ City/Village population per Dept. of Revenue, Research Division December 2022

Table 15 Cities 2022 Value, Tax Rates, & Property Taxes Levied

City Name	Population ¹	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
SURPRISE	37	BUTLER	2,135,190	0.370001	0.000000	0.370001	\$ 7,900.34
SUTHERLAND	1,313	LINCOLN	85,051,615	0.317489	0.155640	0.473129	393,895.14
SUTTON	1,447	CLAY	111,926,627	0.525911	0.276993	0.802904	898,665.48
SWANTON	82	SALINE	5,254,984	0.499985	0.202336	0.702321	36,906.83
SYRACUSE	1,941	OTOE	130,362,130	0.500000	0.000000	0.500000	651,811.23
TABLE ROCK	233	PAWNEE	11,511,855	0.350943	0.000000	0.350943	40,400.29
TALMAGE	198	OTOE	8,684,782	0.423125	0.000000	0.423125	36,747.65
TARNOV	52	PLATTE	1,909,335	0.057908	0.000000	0.057908	1,105.71
TAYLOR	141	LOUP	5,641,180	0.500000	0.177300	0.677300	38,208.00
TECUMSEH	1,694	JOHNSON	73,437,503	0.375939	0.295217	0.671156	492,881.27
TEKAMAH	1,714	BURT	94,784,481	0.450000	0.456963	0.906963	859,661.72
TERRYTOWN	1,057	SCOTTS BLUFF	30,321,468	0.383627	0.000000	0.383627	116,321.75
THAYER	44	YORK	2,937,264	0.120350	0.000000	0.120350	3,535.05
THEDFORD	208	THOMAS	10,740,371	0.400000	0.000000	0.400000	42,961.77
THURSTON	116	THURSTON	6,966,459	0.450000	0.000000	0.450000	31,349.22
TILDEN	992	ANTELOPE	17,908,877	0.443653	0.246979	0.690632	123,684.67
TILDEN	992	MADISON	33,178,272	0.443653	0.246979	0.690632	229,140.17
TOBIAS	114	SALINE	2,486,529	0.449985	0.000000	0.449985	11,188.97
TRENTON	516	HITCHCOCK	19,202,097	0.444157	0.000000	0.444157	85,287.94
TRUMBULL	194	ADAMS	215,283	0.188846	0.105642	0.294488	633.98
TRUMBULL	194	CLAY	13,983,581	0.188846	0.105642	0.294488	41,180.06
UEHLING	241	DODGE	15,090,198	0.250494	0.160038	0.410532	61,950.18
ULYSSES	196	BUTLER	5,727,675	0.449659	0.000000	0.449659	25,755.27
UNADILLA	307	OTOE	18,599,657	0.322715	0.293527	0.616242	114,619.16
UNION	195	CASS	11,552,525	0.500000	0.000000	0.500000	57,762.86
UPLAND	125	FRANKLIN	4,558,825	0.450000	0.418309	0.868309	39,585.08
UTICA	840	SEWARD	55,568,211	0.334588	0.092434	0.427022	237,288.98
VALENTINE	2,633	CHERRY	209,332,217	0.205466	0.000000	0.205466	430,108.31
VALLEY	3,037	DOUGLAS	549,682,690	0.254600	0.069720	0.324320	1,782,730.51
VALPARAISO	595	SAUNDERS	47,392,448	0.229730	0.000000	0.229730	108,874.83
VENANGO	157	PERKINS	12,577,110	0.405538	0.000000	0.405538	51,005.24
VERDEL	38	KNOX	942,155	0.450000	0.000000	0.450000	4,239.81
VERDIGRE	554	KNOX	20,703,712	0.500000	0.227524	0.727524	150,625.48
VERDON	164	RICHARDSON	5,646,246	0.425544	0.115121	0.540665	30,527.39
VIRGINIA	74	GAGE	4,341,087	0.450000	0.000000	0.450000	19,534.99
WACO	296	YORK	18,145,489	0.389632	0.131612	0.521244	94,582.40
WAHOO	4,818	SAUNDERS	377,649,248	0.461675	0.053496	0.515171	1,945,542.21
WAKEFIELD	1,522	DIXON	67,880,993	0.475593	0.000000	0.475593	322,837.86
WAKEFIELD	1,522	WAYNE	28,747,703	0.475593	0.000000	0.475593	136,722.29
WALLACE	318	LINCOLN	14,560,435	0.499436	0.242781	0.742217	108,069.98
WALTHILL	682	THURSTON	7,281,017	0.507159	1.049402	1.556561	113,334.24
WASHINGTON	129	WASHINGTON	10,700,477	0.347821	0.000000	0.347821	37,218.59
WATERBURY	72	DIXON	2,296,069	0.237536	0.000000	0.237536	5,454.06
WATERLOO	935	DOUGLAS	105,753,990	0.276040	0.215560	0.491600	519,886.83
WAUNETA	549	CHASE	23,360,046	0.499996	0.000000	0.499996	116,799.34
WAUSA	592	KNOX	24,335,306	0.500000	0.000000	0.500000	121,677.45
WAVERLY	4,279	LANCASTER	416,911,023	0.155726	0.185541	0.341267	1,422,780.25
WAYNE	5,973	WAYNE	289,063,650	0.348937	0.035434	0.384371	1,111,079.04
WEEPING WATER	1,029	CASS	73,610,220	0.418461	0.000000	0.418461	308,030.67
WELLFLEET	72	LINCOLN	2,562,250	0.156113	0.000000	0.156113	4,000.10
WEST POINT	3,500	CUMING	299,615,055	0.398888	0.000000	0.398888	1,195,131.81
WESTERN	227	SALINE	8,604,683	0.499988	0.000000	0.499988	43,022.27
WESTON	250	SAUNDERS	16,369,571	0.287791	0.000000	0.287791	47,110.23
WHITNEY	62	DAWES	3,061,451	0.117679	0.000000	0.117679	3,602.75
WILBER	1,937	SALINE	109,827,480	0.303550	0.050000	0.353550	388,295.19
WILCOX	330	KEARNEY	18,865,831	0.450000	0.000000	0.450000	84,896.54
WILSONVILLE	75	FURNAS	2,312,791	0.449978	0.000000	0.449978	10,407.26
WINNEBAGO	916	THURSTON	17,127,680	0.353834	0.000000	0.353834	60,603.73
WINNETOON	54	KNOX	2,144,605	0.335958	0.000000	0.335958	7,204.95
WINSIDE	379	WAYNE	18,492,244	0.495992	0.115724	0.611716	113,120.47
WINSLOW	19	DODGE	2,035,867	0.449980	2.112122	2.562102	52,161.05
WISNER	1,239	CUMING	81,586,418	0.412843	0.000000	0.412843	336,825.22
WOLBACH	224	GREELEY	10,827,897	0.750000	0.250000	1.000000	108,279.32
WOOD LAKE	46	CHERRY	2,211,313	0.445151	0.000000	0.445151	9,844.01
WOOD RIVER	1,172	HALL	113,421,183	0.498900	0.111100	0.610000	691,870.03
WYMORE	1,377	GAGE	37,633,143	0.443758	0.411871	0.855629	322,000.25
WYNOT	216	CEDAR	10,034,911	0.432789	0.000000	0.432789	43,430.14
YORK	8,071	YORK	641,359,626	0.310000	0.000000	0.310000	1,988,216.69
YUTAN	1,347	SAUNDERS	79,952,317	0.240833	0.163570	0.404403	323,329.81
State Totals	1,544,206		129,389,557,971				\$ 537,819,227.19

¹ City/Village population per Dept. of Revenue, Research Division December 2022

**Table 16 Natural Resource Districts (NRD) 2022
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>CENTRAL PLATTE:</u>						
BUFFALO	5,685,587,000	0.023440	0.000000	0.000000	0.023440	1,332,703.81
CUSTER	269,466,108	0.023440	0.000000	0.000000	0.023440	63,163.12
DAWSON	3,502,352,623	0.023440	0.000000	0.000000	0.023440	820,952.45
FRONTIER	76,203,634	0.023440	0.000000	0.000000	0.023440	17,862.41
HALL	6,184,655,693	0.023440	0.000000	0.000000	0.023440	1,449,684.93
HAMILTON	226,341,677	0.023440	0.000000	0.000000	0.023440	53,054.69
HOWARD	175,805,588	0.023440	0.000000	0.000000	0.023440	41,208.93
MERRICK	1,786,151,109	0.023440	0.000000	0.000000	0.023440	418,674.70
NANCE	95,956,810	0.023440	0.000000	0.000000	0.023440	22,492.26
PLATTE	116,144,690	0.023440	0.000000	0.000000	0.023440	27,224.23
POLK	635115983.00	0.023440	0.000000	0.000000	0.023440	148,871.56
CENTRAL PLATTE TOTAL	18,753,780,915					\$ 4,395,893.09
<u>LEWIS & CLARK:</u>						
CEDAR	1,837,326,066	0.026759	0.000000	0.000000	0.026759	491,650.68
DIXON	932,246,846	0.026759	0.000000	0.000000	0.026759	249,460.19
KNOX	1,395,667,868	0.026759	0.000000	0.000000	0.026759	373,466.79
LEWIS & CLARK TOTAL	4,165,240,780					\$ 1,114,577.66
<u>LITTLE BLUE:</u>						
ADAMS	3,415,692,251	0.020621	0.000000	0.000000	0.020621	704,358.36
CLAY	1,135,747,876	0.020621	0.000000	0.000000	0.020621	234,203.04
FILLMORE	532,806,461	0.020621	0.000000	0.000000	0.020621	109,870.12
JEFFERSON	1,043,690,750	0.020621	0.000000	0.000000	0.020621	215,220.13
NUCKOLLS	793,969,431	0.020621	0.000000	0.000000	0.020621	163,724.81
THAYER	1,916,233,586	0.020621	0.000000	0.000000	0.020621	395,147.28
WEBSTER	344,338,106	0.020621	0.000000	0.000000	0.020621	71,006.16
LITTLE BLUE TOTAL	9,182,478,461					\$ 1,893,529.90
<u>LOWER BIG BLUE:</u>						
GAGE	3046085916	0.031665	0.000000	0.000000	0.031665	964542.98
JEFFERSON	834031301	0.031665	0.000000	0.000000	0.031665	264096.35
PAWNEE	192743421	0.031665	0.000000	0.000000	0.031665	61032.5
SALINE	2226910294	0.031665	0.000000	0.000000	0.031665	705151.39
LOWER BIG BLUE TOTAL	6,299,770,932					\$ 1,994,823.22
<u>LOWER ELKHORN:</u>						
ANTELOPE	27347654	0.022968	0.000000	0.000000	0.022968	6281.22
BURT	953128896	0.022968	0.000000	0.000000	0.022968	218916.71
CEDAR	793465627	0.022968	0.000000	0.000000	0.022968	182243.33
COLFAX	1038117971	0.022968	0.000000	0.000000	0.022968	238435.24
CUMING	2831595255	0.022968	0.000000	0.000000	0.022968	650362.12
DAKOTA	14002134	0.022968	0.000000	0.000000	0.022968	3216.04
DIXON	544459212	0.022968	0.000000	0.000000	0.022968	125051.61
DODGE	1710159066	0.022968	0.000000	0.000000	0.022968	392792.72
KNOX	277197882	0.022968	0.000000	0.000000	0.022968	63666.79
MADISON	4485827407	0.022968	0.000000	0.000000	0.022968	1030315.1
PIERCE	2019143708	0.022968	0.000000	0.000000	0.022968	463757.69
PLATTE	680823104	0.022968	0.000000	0.000000	0.022968	156371.84
STANTON	1632121100	0.022968	0.000000	0.000000	0.022968	374866.2
THURSTON	537008397	0.022968	0.000000	0.000000	0.022968	123340.29
WAYNE	2156844846	0.022968	0.000000	0.000000	0.022968	495384.97
LOWER ELKHORN TOTAL	19,701,242,259					\$ 4,525,001.87
<u>LOWER LOUP:</u>						
BOONE	2,076,721,647	0.036700	0.000000	0.000000	0.036700	762,158.11
BUFFALO	990,401,351	0.036700	0.000000	0.000000	0.036700	363,477.89
BUTLER	26,938,490	0.036700	0.000000	0.000000	0.036700	9,886.45
CUSTER	3,214,472,532	0.036700	0.000000	0.000000	0.036700	1,179,713.87
GARFIELD	468,763,858	0.036700	0.000000	0.000000	0.036700	172,037.73
GREELEY	986,946,910	0.036700	0.000000	0.000000	0.036700	362,210.32
HALL	6,888,930	0.036700	0.000000	0.000000	0.036700	2,528.23
HOWARD	1,281,063,287	0.036700	0.000000	0.000000	0.036700	470,150.37
LOUP	327,952,070	0.036700	0.000000	0.000000	0.036700	120,358.58
MERRICK	90,551,768	0.036700	0.000000	0.000000	0.036700	33,232.50
NANCE	969,654,231	0.036700	0.000000	0.000000	0.036700	355,863.70
PLATTE	3,976,921,528	0.036700	0.000000	0.000000	0.036700	1,459,532.13
ROCK	95,951,691	0.036700	0.000000	0.000000	0.036700	35,214.34
SHERMAN	982,232,306	0.036700	0.000000	0.000000	0.036700	360,479.71
VALLEY	991,050,558	0.036700	0.000000	0.000000	0.036700	363,716.76
WHEELER	507,716,998	0.036700	0.000000	0.000000	0.036700	186,332.48
LOWER LOUP TOTAL	16,994,228,155					\$ 6,236,893.17

**Table 16 Natural Resource Districts (NRD) 2022
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	601978692	0.014279	0.000000	0.000000	0.014279	85957.11
HOLT	1259788175	0.014279	0.000000	0.000000	0.014279	179887.22
KEYA PAHA	322675670	0.014279	0.000000	0.000000	0.014279	46075.17
KNOX	621609474	0.014279	0.000000	0.000000	0.014279	88759.76
ROCK	97314594	0.014279	0.000000	0.000000	0.014279	13895.56
LOWER NIOBRARA TOTAL	2,903,366,605					\$ 414,574.82
<u>LOWER PLATTE NORTH:</u>						
BOONE	291,250,530	0.031404	0.000000	0.000000	0.031404	91,464.39
BUTLER	1,169,182,309	0.031404	0.000000	0.000000	0.031404	367,170.59
COLFAX	988,816,173	0.031404	0.000000	0.000000	0.031404	310,528.25
DODGE	3,339,993,318	0.031404	0.000000	0.000000	0.031404	1,048,898.76
MADISON	148,769,278	0.031404	0.000000	0.000000	0.031404	46,719.95
PLATTE	1,336,167,933	0.031404	0.000000	0.000000	0.031404	419,611.24
SAUNDERS	3,810,522,958	0.031404	0.000000	0.000000	0.031404	1,196,663.87
LOWER PLATTE NORTH TOTAL	11,084,702,499					\$ 3,481,057.05
<u>LOWER PLATTE SOUTH:</u>						
BUTLER	190,371,272	0.026002	0.000000	0.000000	0.026002	49,500.26
CASS	4,247,310,750	0.026002	0.000000	0.000000	0.026002	1,104,387.15
LANCASTER	33,177,159,011	0.026002	0.000000	0.000000	0.026002	8,626,724.89
OTOE	163,027,892	0.026002	0.000000	0.000000	0.026002	42,390.82
SAUNDERS	850,018,230	0.026002	0.000000	0.000000	0.026002	221,023.82
SEWARD	447,004,061	0.026002	0.000000	0.000000	0.026002	116,230.82
LOWER PLATTE SOUTH TOTAL	39,074,891,216					\$ 10,160,257.76
<u>LOWER REPUBLICAN:</u>						
FRANKLIN	985,061,448	0.033989	0.000000	0.000000	0.033989	334,813.20
FURNAS	998,961,482	0.033989	0.000000	0.000000	0.033989	339,537.91
HARLAN	1,032,853,507	0.033989	0.000000	0.000000	0.033989	351,059.08
NUCKOLLS	359,677,924	0.033989	0.000000	0.000000	0.033989	122,251.02
WEBSTER	744,699,640	0.033989	0.000000	0.000000	0.033989	253,116.12
LOWER REPUBLICAN TOTAL	4,121,254,001					\$ 1,400,777.33
<u>MIDDLE NIOBRARA:</u>						
BROWN	708,357,829	0.035641	0.001748	0.000000	0.037389	264,848.50
CHERRY	1,503,666,759	0.035641	0.001748	0.000000	0.037389	562,207.54
KEYA PAHA	164,289,943	0.035641	0.001748	0.000000	0.037389	61,426.46
ROCK	71,487,547	0.037389	0.000000	0.000000	0.037389	26,728.47
MIDDLE NIOBRARA TOTAL	2,447,802,078					\$ 915,210.97
<u>MIDDLE REPUBLICAN:</u>						
FRONTIER	810,742,778	0.035110	0.000000	0.000000	0.035110	284,653.64
HAYES	517,577,753	0.035110	0.000000	0.000000	0.035110	181,721.89
HITCHCOCK	757,275,137	0.035110	0.000000	0.000000	0.035110	265,880.24
LINCOLN	648,354,694	0.035110	0.000000	0.000000	0.035110	227,638.60
RED WILLOW	1,371,667,683	0.035110	0.000000	0.000000	0.035110	481,593.84
MIDDLE REPUBLICAN TOTAL	4,105,618,045					\$ 1,441,488.21
<u>NEMAHA:</u>						
CASS	162,487,775	0.029533	0.000000	0.000000	0.029533	47,987.69
GAGE	399,291,940	0.029533	0.000000	0.000000	0.029533	117,923.00
JOHNSON	986,161,225	0.029533	0.000000	0.000000	0.029533	291,245.47
LANCASTER	695,606,397	0.029533	0.000000	0.000000	0.029533	205,433.44
NEMAHA	1,208,226,989	0.029533	0.000000	0.000000	0.029533	356,828.61
OTOE	2,373,780,289	0.029533	0.000000	0.000000	0.029533	701,054.13
PAWNEE	622,101,834	0.002953	0.000000	0.000000	0.002953	18,372.59
RICHARDSON	1,458,130,429	0.029532	0.000000	0.000000	0.029532	430,616.52
NEMAHA TOTAL	7,905,786,878					\$ 2,169,461.45
<u>NORTH PLATTE:</u>						
BANNER	280,887,755	0.051537	0.000000	0.000000	0.051537	144,761.77
GARDEN	804,143,030	0.051537	0.000000	0.000000	0.051537	414,432.27
MORRILL	1,150,923,814	0.051537	0.000000	0.000000	0.051537	593,153.10
SCOTTS BLUFF	3,258,371,156	0.051537	0.000000	0.000000	0.051537	1,679,269.34
SIOUX	237,531,259	0.051537	0.000000	0.000000	0.051537	122,416.74
NORTH PLATTE TOTAL	5,731,857,014					\$ 2,954,033.22

**Table 16 Natural Resource Districts (NRD) 2022
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	925,520,477	0.027414	0.000000	0.007344	0.034758	\$ 321,696.78
DAKOTA	2,208,977,981	0.027413	0.000000	0.007344	0.034757	767,774.96
DODGE	4,223,989	0.027414	0.000000	0.007344	0.034758	1,468.19
DOUGLAS	57,816,795,525	0.027410	0.000000	0.007340	0.034750	20,091,356.42
SARPY	21,682,111,476	0.027413	0.000000	0.007344	0.034757	7,536,049.89
THURSTON	493,541,689	0.027413	0.000000	0.007344	0.034757	171,540.50
WASHINGTON	3,798,116,591	0.027414	0.000000	0.007344	0.034758	1,320,150.33
PAPIO-MISSOURI RIVER TOTAL	86,929,287,728					\$ 30,210,037.07
<u>SOUTH-PLATTE:</u>						
CHEYENNE	1,452,186,413	0.049950	0.000000	0.000000	0.049950	725,368.72
DEUEL	426,862,014	0.049950	0.000000	0.000000	0.049950	213,217.82
KIMBALL	724,574,423	0.049950	0.000000	0.000000	0.049950	361,925.80
SOUTH-PLATTE TOTAL	2,603,622,850					\$ 1,300,512.34
<u>TRI-BASIN:</u>						
GOSPER	908,508,075	0.021684	0.000000	0.000000	0.021684	197,000.96
KEARNEY	1,917,078,015	0.021684	0.000000	0.000000	0.021684	415,699.93
PHELPS	2,331,076,834	0.021684	0.000000	0.000000	0.021684	505,471.38
TRI-BASIN TOTAL	5,156,662,924					\$ 1,118,172.27
<u>TWIN PLATTE:</u>						
ARTHUR	263,992,642	0.020729	0.000000	0.000000	0.020729	54,723.16
KEITH	2,084,466,328	0.020729	0.000000	0.000000	0.020729	432,089.96
LINCOLN	4,667,068,721	0.020729	0.000000	0.000000	0.020729	967,448.25
MCPHERSON	222,975,925	0.020729	0.000000	0.000000	0.020729	46,221.36
TWIN PLATTE TOTAL	7,238,503,616					\$ 1,500,482.73
<u>UPPER BIG BLUE:</u>						
ADAMS	812,090,030	0.022015	0.000000	0.000000	0.022015	178,782.81
BUTLER	1,098,455,959	0.022015	0.000000	0.000000	0.022015	241,825.40
CLAY	1,034,642,214	0.022015	0.000000	0.000000	0.022015	227,777.05
FILLMORE	1,891,151,427	0.022015	0.000000	0.000000	0.022015	416,337.26
HAMILTON	2,824,357,392	0.022015	0.000000	0.000000	0.022015	621,783.39
POLK	1,214,696,456	0.022015	0.000000	0.000000	0.022015	267,415.93
SALINE	261,889,833	0.022015	0.000000	0.000000	0.022015	57,655.08
SEWARD	2,922,183,309	0.022015	0.000000	0.000000	0.022015	643,324.11
YORK	3,494,747,025	0.022015	0.000000	0.000000	0.022015	769,374.50
UPPER BIG BLUE TOTAL	15,554,213,645					\$ 3,424,275.53
<u>UPPER ELKHORN:</u>						
ANTELOPE	2,560,738,924	0.019116	0.000000	0.000000	0.019116	489,511.38
HOLT	1,651,181,647	0.019116	0.000000	0.000000	0.019116	315,645.00
ROCK	398,446,218	0.019116	0.000000	0.000000	0.019116	76,167.32
WHEELER	131,530,290	0.019116	0.000000	0.000000	0.019116	25,143.34
UPPER ELKHORN TOTAL	4,741,897,079					\$ 906,467.04
<u>UPPER LOUP:</u>						
BLAINE	354,518,194	0.012792	0.000000	0.000000	0.012792	45,350.23
BROWN	286,315,619	0.012792	0.000000	0.000000	0.012792	36,625.55
CHERRY	716,319,654	0.012792	0.000000	0.000000	0.012792	91,631.80
GRANT	329,998,967	0.012792	0.000000	0.000000	0.012792	42,213.52
HOOKER	350,634,420	0.012792	0.000000	0.000000	0.012792	44,853.52
LOGAN	369,012,857	0.012792	0.000000	0.000000	0.012792	47,204.37
MCPHERSON	117,035,222	0.012792	0.000000	0.000000	0.012792	14,971.49
THOMAS	358,135,298	0.012792	0.000000	0.000000	0.012792	45,812.92
UPPER LOUP TOTAL	2,881,970,231					\$ 368,663.40
<u>UPPER NIOBRARA-WHITE:</u>						
BOX BUTTE	1,576,055,593	0.015057	0.000000	0.000000	0.015057	237,307.45
DAWES	1,038,844,388	0.015057	0.000000	0.000000	0.015057	156,419.48
SHERIDAN	1,165,228,561	0.015057	0.000000	0.000000	0.015057	175,448.95
SIOUX	428,609,629	0.015057	0.000000	0.000000	0.015057	64,536.31
UPPER NIOBRARA-WHITE TOTAL	4,208,738,171					\$ 633,712.19
<u>UPPER REPUBLICAN:</u>						
CHASE	1,455,499,568	0.045000	0.010000	0.000000	0.055000	800,529.93
DUNDY	916,462,776	0.055000	0.000000	0.000000	0.055000	504,055.55
PERKINS	1,188,438,500	0.045000	0.010000	0.000000	0.055000	653,642.06
UPPER REPUBLICAN TOTAL	3,560,400,844					\$ 1,958,227.54
STATE TOTALS (23 NRD's)	285,347,316,926					\$84,518,129.83

**Table 17 Educational Service Units (ESU) 2022
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 1:</i>						
ANTELOPE	125,621,768	0.015000	0.000000	0.000000	0.015000	18,843.35
CEDAR	2,630,791,693	0.015000	0.000000	0.000000	0.015000	394,619.74
CUMING	159,497,248	0.015000	0.000000	0.000000	0.015000	23,924.58
DAKOTA	2,222,980,115	0.015000	0.000000	0.000000	0.015000	333,447.69
DIXON	1,476,706,058	0.015000	0.000000	0.000000	0.015000	221,506.01
HOLT	1,466,532	0.015000	0.000000	0.000000	0.015000	219.98
KNOX	2,221,016,336	0.015000	0.000000	0.000000	0.015000	333,154.70
PIERCE	194,187,186	0.015000	0.000000	0.000000	0.015000	29,128.21
STANTON	1,979,073	0.015000	0.000000	0.000000	0.015000	296.88
THURSTON	859,017,251	0.015000	0.000000	0.000000	0.015000	128,853.18
WAYNE	1,952,326,729	0.015000	0.000000	0.000000	0.015000	292,849.55
ESU 1 Total	11,845,589,989					\$ 1,776,843.87
<i>ESU 2:</i>						
BURT	1,878,649,374	0.015000	0.000000	0.000000	0.015000	281,801.16
BUTLER	860,930	0.015000	0.000000	0.000000	0.015000	129.14
CASS	285,316,708	0.015000	0.000000	0.000000	0.015000	42,797.59
COLFAX	4,865,788	0.015000	0.000000	0.000000	0.015000	729.88
CUMING	2,462,269,250	0.015000	0.000000	0.000000	0.015000	369,341.24
DODGE	4,773,873,953	0.015000	0.000000	0.000000	0.015000	716,092.92
DOUGLAS	46,521,440	0.015000	0.000000	0.000000	0.015000	6,978.35
LANCASTER	459,971,653	0.015000	0.000000	0.000000	0.015000	68,996.37
SARPY	833,548	0.015000	0.000000	0.000000	0.015000	125.03
SAUNDERS	4,303,458,743	0.015000	0.000000	0.000000	0.015000	645,527.44
SEWARD	10,387,059	0.015000	0.000000	0.000000	0.015000	1,558.09
STANTON	278,528,410	0.015000	0.000000	0.000000	0.015000	41,779.30
THURSTON	171,532,835	0.015000	0.000000	0.000000	0.015000	25,729.91
WASHINGTON	301,121,398	0.015000	0.000000	0.000000	0.015000	45,168.51
WAYNE	23,706,580	0.015000	0.000000	0.000000	0.015000	3,556.02
ESU 2 Total	15,001,897,669					\$ 2,250,310.95
<i>ESU 3:</i>						
CASS	3,545,295,905	0.015000	0.000000	0.000000	0.015000	531,795.33
DODGE	53,987,761	0.015000	0.000000	0.000000	0.015000	8,098.37
DOUGLAS	30,120,985,475	0.015000	0.000000	0.000000	0.015000	4,518,353.35
OTOE	27,673,806	0.015000	0.000000	0.000000	0.015000	4,151.10
SARPY	20,472,831,688	0.015000	0.000000	0.000000	0.015000	3,070,924.35
WASHINGTON	3,496,995,195	0.015000	0.000000	0.000000	0.015000	524,551.13
ESU 3 Total	57,717,769,830					\$ 8,657,873.63
<i>ESU 4:</i>						
CASS	157,713,635	0.015000	0.000000	0.000000	0.015000	23,657.16
GAGE	117,096,119	0.015000	0.000000	0.000000	0.015000	17,564.54
JOHNSON	960,452,029	0.015000	0.000000	0.000000	0.015000	144,069.90
LANCASTER	303,561,298	0.015000	0.000000	0.000000	0.015000	45,534.19
NEMAHA	1,208,226,989	0.015000	0.000000	0.000000	0.015000	181,237.46
OTOE	2,414,084,386	0.015000	0.000000	0.000000	0.015000	362,116.95
PAWNEE	812,769,259	0.015000	0.000000	0.000000	0.015000	121,915.35
RICHARDSON	1,458,130,429	0.015000	0.000000	0.000000	0.015000	218,720.50
ESU 4 Total	7,432,034,144					\$ 1,114,816.05
<i>ESU 5:</i>						
CLAY	6,890,843	0.015000	0.000000	0.000000	0.015000	1,033.65
FILLMORE	163,849,031	0.015000	0.000000	0.000000	0.015000	24,577.47
GAGE	3,003,823,149	0.015000	0.000000	0.000000	0.015000	450,577.45
JEFFERSON	1,877,722,050	0.015000	0.000000	0.000000	0.015000	281,658.48
JOHNSON	25,709,194	0.015000	0.000000	0.000000	0.015000	3,856.41
LANCASTER	2,762,230	0.015000	0.000000	0.000000	0.015000	414.34
NUCKOLLS	327,081,367	0.015000	0.000000	0.000000	0.015000	49,062.18
OTOE	3,826,967	0.015000	0.000000	0.000000	0.015000	574.07
PAWNEE	2,075,995	0.015000	0.000000	0.000000	0.015000	311.40
SALINE	404,727,885	0.015000	0.000000	0.000000	0.015000	60,709.56
THAYER	1,900,404,715	0.015000	0.000000	0.000000	0.015000	285,060.91
ESU 5 Total	7,718,873,426					\$ 1,157,835.92

**Table 17 Educational Service Units (ESU) 2022
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	106435778	0.015000	0.000000	0.000635	0.015635	16,641.30
CASS	421472278	0.015000	0.000000	0.000635	0.015635	65,897.41
CLAY	82636581	0.015000	0.000000	0.000635	0.015635	12,920.28
FILLMORE	2066435111	0.015000	0.000000	0.000635	0.015635	323,087.41
GAGE	324458592	0.015000	0.000000	0.000635	0.015635	50,729.09
HAMILTON	160225680	0.015000	0.000000	0.000635	0.015635	25,051.42
LANCASTER	4376709618	0.015000	0.000000	0.000635	0.015635	684,303.30
OTOE	91223023	0.015000	0.000000	0.000635	0.015635	14,262.92
POLK	47607676	0.015000	0.000000	0.000635	0.015635	7,443.46
SALINE	2084072242	0.015000	0.000000	0.000635	0.015635	325,844.39
SAUNDERS	11413343	0.015000	0.000000	0.000635	0.015635	1,784.48
SEWARD	3275492277	0.015000	0.000000	0.000635	0.015635	512,134.52
THAYER	15199226	0.015000	0.000000	0.000635	0.015635	2,376.42
YORK	3055216784	0.015000	0.000000	0.000635	0.015635	477,693.30
ESU 6 Total	16,118,598,209					\$ 2,520,169.70
<i>ESU 7:</i>						
ANTELOPE	5,383,258	0.015000	0.000000	0.000000	0.015000	807.49
BOONE	1,691,481,505	0.015000	0.000000	0.000000	0.015000	253,722.94
BUTLER	2,377,651,327	0.015000	0.000000	0.000000	0.015000	356,648.14
COLFAX	2,022,068,356	0.015000	0.000000	0.000000	0.015000	303,311.08
CUMING	209,828,757	0.015000	0.000000	0.000000	0.015000	31,474.39
DODGE	226,514,657	0.015000	0.000000	0.000000	0.015000	33,977.58
HAMILTON	302,202,729	0.015000	0.000000	0.000000	0.015000	45,330.39
HOWARD	44,500,565	0.015000	0.000000	0.000000	0.015000	6,675.11
MADISON	19,733,735	0.015000	0.000000	0.000000	0.015000	2,960.09
MERRICK	1,628,160,594	0.015000	0.000000	0.000000	0.015000	244,224.76
NANCE	990,846,716	0.015000	0.000000	0.000000	0.015000	148,627.31
PLATTE	5,841,683,963	0.015000	0.000000	0.000000	0.015000	876,254.68
POLK	1,802,204,767	0.015000	0.000000	0.000000	0.015000	270,330.86
SAUNDERS	345,669,100	0.015000	0.000000	0.000000	0.015000	51,851.27
SEWARD	83,308,032	0.015000	0.000000	0.000000	0.015000	12,496.38
STANTON	330,458,968	0.015000	0.000000	0.000000	0.015000	49,568.94
YORK	416,138,314	0.015000	0.000000	0.000000	0.015000	62,421.21
ESU 7 Total	18,337,835,343					\$ 2,750,682.62
<i>ESU 8:</i>						
ANTELOPE	2,457,081,550	0.015000	0.000000	0.000000	0.015000	368,563.24
BOONE	172,291,558	0.015000	0.000000	0.000000	0.015000	25,843.74
BOYD	587,418,931	0.015000	0.000000	0.000000	0.015000	88,113.08
GARFIELD	37,001,864	0.015000	0.000000	0.000000	0.015000	5,550.33
GREELEY	31,203,351	0.015000	0.000000	0.000000	0.015000	4,680.57
HOLT	2,894,553,813	0.015000	0.000000	0.000000	0.015000	434,190.37
KNOX	73,458,891	0.015000	0.000000	0.000000	0.015000	11,018.96
MADISON	4,614,862,950	0.015000	0.000000	0.000000	0.015000	692,239.73
PIERCE	1,824,956,526	0.015000	0.000000	0.000000	0.015000	273,743.65
PLATTE	268,373,301	0.015000	0.000000	0.000000	0.015000	40,255.90
STANTON	1,021,154,650	0.015000	0.000000	0.000000	0.015000	153,173.54
WAYNE	180,811,537	0.015000	0.000000	0.000000	0.015000	27,121.73
WHEELER	638,576,123	0.015000	0.000000	0.000000	0.015000	95,786.32
ESU 8 Total	14,801,745,045					\$ 2,220,281.16

**Table 17 Educational Service Units (ESU) 2022
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 9:</u>						
ADAMS	4,218,113,089	0.015000	0.000000	0.000000	0.015000	632,726.07
CLAY	2,080,862,663	0.015000	0.000000	0.000000	0.015000	312,130.43
FILLMORE	193,673,749	0.015000	0.000000	0.000000	0.015000	29,051.06
FRANKLIN	119,831,445	0.015000	0.000000	0.000000	0.015000	17,974.65
HALL	486,622,603	0.015000	0.000000	0.000000	0.015000	72,993.66
HAMILTON	2,588,270,660	0.015000	0.000000	0.000000	0.015000	388,241.66
KEARNEY	80,333,059	0.015000	0.000000	0.000000	0.015000	12,049.95
NUCKOLLS	826,565,988	0.015000	0.000000	0.000000	0.015000	123,984.66
THAYER	629,643	0.015000	0.000000	0.000000	0.015000	94.46
WEBSTER	1,089,037,746	0.015000	0.000000	0.000000	0.015000	163,355.98
YORK	23,391,930	0.015000	0.000000	0.000000	0.015000	3,508.85
ESU 9 Total	11,707,332,575					\$ 1,756,111.43
<u>ESU 10:</u>						
ADAMS	2,862,580	0.014876	0.000000	0.000000	0.014876	425.83
BLAINE	354,518,194	0.014876	0.000000	0.000000	0.014876	52,737.99
BOONE	504,199,114	0.014876	0.000000	0.000000	0.014876	75,004.67
BROWN	13,174,498	0.014876	0.000000	0.000000	0.014876	1,959.82
BUFFALO	6,675,988,350	0.014876	0.000000	0.000000	0.014876	993,122.32
CUSTER	3,483,938,639	0.014876	0.000000	0.000000	0.014876	518,271.59
DAWSON	3,212,419,227	0.014876	0.000000	0.000000	0.014876	477,880.24
GARFIELD	431,761,993	0.014876	0.000000	0.000000	0.014876	64,230.37
GOSPER	43,209,299	0.014876	0.000000	0.000000	0.014876	6,427.83
GREELEY	955,743,559	0.014876	0.000000	0.000000	0.014876	142,176.44
HALL	5,704,922,015	0.014876	0.000000	0.000000	0.014876	848,665.67
HOLT	14,949,474	0.014876	0.000000	0.000000	0.014876	2,223.94
HOWARD	1,412,368,310	0.014876	0.000000	0.000000	0.014876	210,104.05
KEARNEY	173,541,790	0.014876	0.000000	0.000000	0.014876	25,816.15
LINCOLN	176,020,039	0.014876	0.000000	0.000000	0.014876	26,185.05
LOGAN	82,409,500	0.014876	0.000000	0.000000	0.014876	12,259.26
LOUP	327,952,070	0.014900	0.000000	0.000000	0.014900	48,865.31
MERRICK	248,542,283	0.014876	0.000000	0.000000	0.014876	36,973.10
NANCE	74,764,325	0.014876	0.000000	0.000000	0.014876	11,122.10
PHELPS	94,542,053	0.014876	0.000000	0.000000	0.014876	14,064.02
SHERMAN	982,232,306	0.014876	0.000000	0.000000	0.014876	146,117.35
THOMAS	55,513,667	0.014876	0.000000	0.000000	0.014876	8,258.28
VALLEY	991,050,558	0.014876	0.000000	0.000000	0.014876	147,428.57
WHEELER	671,165	0.014876	0.000000	0.000000	0.014876	99.84
ESU 10 Total	26,017,295,008					\$ 3,870,419.79
<u>ESU 11:</u>						
ADAMS	6,806,610	0.015000	0.000000	0.000000	0.015000	1,021.00
DAWSON	289,933,395	0.015000	0.000000	0.000000	0.015000	43,490.25
FRANKLIN	865,230,003	0.015000	0.000000	0.000000	0.015000	129,784.56
FRONTIER	364,533,289	0.015000	0.000000	0.000000	0.015000	54,680.75
FURNAS	912,649,541	0.015000	0.000000	0.000000	0.015000	136,898.09
GOSPER	865,298,776	0.015000	0.000000	0.000000	0.015000	129,795.31
HARLAN	1,032,853,507	0.015000	0.000000	0.000000	0.015000	154,930.47
KEARNEY	1,663,203,166	0.015000	0.000000	0.000000	0.015000	249,480.94
LINCOLN	47,805,620	0.015000	0.000000	0.000000	0.015000	7,170.86
PHELPS	2,236,534,781	0.015000	0.000000	0.000000	0.015000	335,480.66
RED WILLOW	34,136,774	0.015000	0.000000	0.000000	0.015000	5,120.57
ESU 11 Total	8,318,985,462					\$ 1,247,853.46

**Table 17 Educational Service Units (ESU) 2022
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	280,887,755	0.014971	0.000000	0.000475	0.015446	43,386.28
BOX BUTTE	1,576,055,593	0.014971	0.000000	0.000475	0.015446	243,438.12
CHERRY	209,865,487	0.014971	0.000000	0.000475	0.015446	32,416.05
CHEYENNE	1,452,186,413	0.014971	0.000000	0.000475	0.015446	224,304.97
DAWES	1,038,844,388	0.014971	0.000000	0.000475	0.015446	160,459.99
DEUEL	271,225,364	0.014971	0.000000	0.000475	0.015446	41,893.32
GARDEN	802,304,942	0.014970	0.000000	0.000475	0.015445	123,916.23
KEITH	8,287,268	0.014971	0.000000	0.000475	0.015446	1,280.11
KIMBALL	724,574,423	0.014971	0.000000	0.000475	0.015446	111,918.42
MORRILL	1,150,923,814	0.014971	0.000000	0.000475	0.015446	177,772.50
SCOTTS BLUFF	3,258,371,156	0.014971	0.000000	0.000475	0.015446	503,288.44
SHERIDAN	1,001,123,431	0.014971	0.000000	0.000475	0.015446	154,634.04
SIOUX	666,140,887	0.014971	0.000000	0.000475	0.015446	102,892.59
ESU 13 Total	12,440,790,921					\$ 1,921,601.06
<u>ESU 15:</u>						
CHASE	1,383,484,460	0.014995	0.000000	0.000000	0.014995	207,456.64
DUNDY	916,462,776	0.014995	0.000000	0.000000	0.014995	137,424.60
FRONTIER	522,413,124	0.014995	0.000000	0.000000	0.014995	78,337.46
FURNAS	86,311,941	0.014995	0.000000	0.000000	0.014995	12,942.54
HAYES	503,331,542	0.014995	0.000000	0.000000	0.014995	75,474.48
HITCHCOCK	757,275,137	0.014995	0.000000	0.000000	0.014995	113,553.73
LINCOLN	242,439,410	0.014995	0.000000	0.000000	0.014995	36,354.64
PERKINS	122,604	0.014995	0.000000	0.000000	0.014995	18.39
RED WILLOW	1,337,530,909	0.014995	0.000000	0.000000	0.014995	200,563.04
ESU 15 Total	5,749,371,903					\$ 862,125.52
<u>ESU 16:</u>						
ARTHUR	263,992,642	0.015000	0.000000	0.000000	0.015000	39,599.05
CHASE	72,015,108	0.015000	0.000000	0.000000	0.015000	10,802.41
CHERRY	434,906,512	0.015000	0.000000	0.000000	0.015000	65,236.22
DEUEL	155,636,650	0.015000	0.000000	0.000000	0.015000	23,345.56
GARDEN	1,838,089	0.015000	0.000000	0.000000	0.015000	275.72
GRANT	329,998,967	0.015000	0.000000	0.000000	0.015000	49,499.99
HAYES	14,246,211	0.015000	0.000000	0.000000	0.015000	2,136.94
HOOVER	350,634,420	0.015000	0.000000	0.000000	0.015000	52,595.10
KEITH	2,076,179,061	0.015000	0.000000	0.000000	0.015000	311,427.52
LINCOLN	4,849,158,351	0.015000	0.000000	0.000000	0.015000	727,383.83
LOGAN	286,603,356	0.015000	0.000000	0.000000	0.015000	42,990.44
MCPHERSON	340,011,148	0.015000	0.000000	0.000000	0.015000	51,001.94
PERKINS	1,188,315,896	0.015000	0.000000	0.000000	0.015000	178,247.53
SHERIDAN	164,105,129	0.015000	0.000000	0.000000	0.015000	24,615.90
THOMAS	302,621,630	0.015000	0.000000	0.000000	0.015000	45,393.29
ESU 16 Total	10,830,263,170					\$ 1,624,551.44
<u>ESU 17:</u>						
BOYD	14,559,761	0.014000	0.000000	0.000000	0.014000	2,038.38
BROWN	981,498,949	0.014000	0.000000	0.000000	0.014000	137,409.59
CHERRY	1,575,214,414	0.014000	0.000000	0.000000	0.014000	220,530.08
KEYA PAHA	486,965,612	0.014000	0.000000	0.000000	0.014000	68,175.24
ROCK	663,200,051	0.014000	0.000000	0.000000	0.014000	92,848.30
ESU 17 Total	3,721,438,787					\$ 521,001.59
<u>ESU 18:</u>						
LANCASTER	28,729,760,609	0.015000	0.000000	0.000000	0.015000	4,309,496.73
ESU 18 Total	28,729,760,609					\$ 4,309,496.73
<u>ESU 19:</u>						
DOUGLAS	27,649,288,610	0.015000	0.000000	0.000000	0.015000	4,147,691.13
SARPY	1,208,446,242	0.015000	0.000000	0.000000	0.015000	181,267.33
ESU 19 Total	28,857,734,852					\$ 4,328,958.46
STATE TOTALS	285,347,316,925					\$ 42,890,933.38

**Table 18 Community Colleges 2022
Value, Tax Rates, & Property Taxes Levied**

Community College	College Value	General Fund Rate	Other Rate	Bond Rate	Total College Rate	College Taxes Levied
<u>Central</u>						
ADAMS	4,227,782,280	0.067262	0.023010	0.000000	0.090272	\$ 3,816,528.68
BOONE	1,617,798,958	0.067262	0.023010	0.000000	0.090272	1,460,421.50
BUFFALO	6,675,988,350	0.067262	0.023010	0.000000	0.090272	6,026,556.40
BUTLER	2,484,948,034	0.067262	0.023010	0.000000	0.090272	2,243,215.57
CLAY	2,170,390,088	0.067262	0.023010	0.000000	0.090272	1,959,257.59
COLFAX	2,026,934,144	0.067262	0.023010	0.000000	0.090272	1,829,756.58
DAWSON	3,502,352,623	0.067262	0.023010	0.000000	0.090272	3,161,647.93
FRANKLIN	985,061,448	0.067262	0.023010	0.000000	0.090272	889,236.89
FURNAS	998,961,482	0.067262	0.023010	0.000000	0.090272	901,784.23
GOSPER	908,508,075	0.067262	0.023010	0.000000	0.090272	820,129.83
GREELEY	986,946,910	0.067262	0.023010	0.000000	0.090272	890,938.11
HALL	6,191,544,621	0.067262	0.023010	0.000000	0.090272	5,589,238.12
HAMILTON	3,050,699,069	0.067262	0.023010	0.000000	0.090272	2,753,930.48
HARLAN	1,032,853,507	0.067262	0.023010	0.000000	0.090272	932,385.79
HOWARD	1,456,868,875	0.067262	0.023010	0.000000	0.090272	1,315,144.18
KEARNEY	1,917,078,015	0.067262	0.023010	0.000000	0.090272	1,730,586.36
MERRICK	1,876,702,877	0.067262	0.023010	0.000000	0.090272	1,694,139.75
NANCE	1,065,611,041	0.067262	0.023010	0.000000	0.090272	961,950.06
NUCKOLLS	1,153,647,355	0.067262	0.023010	0.000000	0.090272	1,041,422.25
PHELPS	2,331,076,834	0.067262	0.023010	0.000000	0.090272	2,104,312.18
PLATTE	6,110,057,264	0.067262	0.023010	0.000000	0.090272	5,515,678.96
POLK	1,849,812,439	0.067262	0.023010	0.000000	0.090272	1,669,865.43
SHERMAN	982,232,306	0.067262	0.023010	0.000000	0.090272	886,682.32
VALLEY	991,050,558	0.067262	0.023010	0.000000	0.090272	894,643.01
WEBSTER	1,089,037,746	0.067262	0.023010	0.000000	0.090272	983,097.75
CENTRAL Total	57,683,944,899					\$ 52,072,549.95
<u>Metropolitan</u>						
DODGE	5,054,376,372	0.075000	0.020000	0.000000	0.095000	4,801,678.92
DOUGLAS	57,816,795,525	0.075000	0.000000	0.020000	0.095000	54,926,459.37
SARPY	21,682,111,476	0.075000	0.020000	0.000000	0.095000	20,598,006.49
WASHINGTON	3,798,116,591	0.075000	0.020000	0.000000	0.095000	3,608,214.74
METRO Total	88,351,399,964					\$ 83,934,359.52
<u>Mid-Plains</u>						
ARTHUR	263,992,642	0.058170	0.020000	0.000000	0.078170	206,363.43
BLAINE	354,518,194	0.058170	0.020000	0.000000	0.078170	277,126.82
CHASE	1,455,499,568	0.058170	0.020000	0.000000	0.078170	1,137,769.54
CHERRY	1,339,617,227	0.058170	0.020000	0.000000	0.078170	1,047,183.34
CUSTER	3,483,938,639	0.058170	0.020000	0.000000	0.078170	2,723,399.61
DUNDY	916,462,776	0.058170	0.020000	0.000000	0.078170	716,400.38
FRONTIER	886,946,410	0.058170	0.020000	0.000000	0.078170	693,331.00
HAYES	517,577,753	0.058170	0.020000	0.000000	0.078170	404,591.40
HITCHCOCK	757,275,137	0.058170	0.020000	0.000000	0.078170	591,963.08
HOOKER	350,634,420	0.058170	0.020000	0.000000	0.078170	274,091.49
KEITH	2,084,466,328	0.058170	0.020000	0.000000	0.078170	1,629,430.14
LINCOLN	5,315,423,416	0.058170	0.020000	0.000000	0.078170	4,155,091.13
LOGAN	369,012,857	0.058170	0.020000	0.000000	0.078170	288,457.92
LOUP	327,952,070	0.058200	0.020000	0.000000	0.078200	256,459.01
MCPHERSON	340,011,148	0.058170	0.020000	0.000000	0.078170	265,786.52
PERKINS	1,188,438,500	0.058170	0.020000	0.000000	0.078170	929,004.55
RED WILLOW	1,371,667,683	0.058170	0.020000	0.000000	0.078170	1,072,234.93
THOMAS	358,135,298	0.058170	0.020000	0.000000	0.078170	279,955.01
MID-PLAINS Total	21,681,570,066					\$ 16,948,639.30

**Table 18 Community Colleges 2022
Value, Tax Rates, & Property Taxes Levied**

Community College	College Value	General Fund Rate	Other Rate	Bond Rate	Total College Rate	College Taxes Levied
<i>Northeast</i>						
ANTELOPE	2,588,086,577	0.072500	0.020000	0.000000	0.092500	\$ 2,393,983.19
BOONE	750,173,219	0.072500	0.020000	0.000000	0.092500	693,911.05
BOYD	601,978,692	0.072500	0.020000	0.000000	0.092500	556,832.00
BROWN	994,673,446	0.072500	0.020000	0.000000	0.092500	920,074.82
BURT	1,878,649,374	0.072500	0.020000	0.000000	0.092500	1,737,758.20
CEDAR	2,630,791,693	0.072500	0.020000	0.000000	0.092500	2,433,486.23
CUMING	2,831,595,255	0.072500	0.020000	0.000000	0.092500	2,619,229.30
DAKOTA	2,222,980,115	0.072500	0.020000	0.000000	0.092500	2,056,259.74
DIXON	1,476,706,058	0.072500	0.020000	0.000000	0.092500	1,365,955.02
GARFIELD	468,763,858	0.072500	0.020000	0.000000	0.092500	433,609.09
HOLT	2,910,969,819	0.072500	0.020000	0.000000	0.092500	2,692,661.92
KEYA PAHA	486,965,612	0.072500	0.020000	0.000000	0.092500	450,444.85
KNOX	2,294,475,228	0.072500	0.020000	0.000000	0.092500	2,122,390.68
MADISON	4,634,596,685	0.072500	0.020000	0.000000	0.092500	4,287,021.43
PIERCE	2,019,143,708	0.072500	0.020000	0.000000	0.092500	1,867,710.19
ROCK	663,200,051	0.072500	0.020000	0.000000	0.092500	613,461.73
STANTON	1,632,121,100	0.072500	0.020000	0.000000	0.092500	1,509,714.16
THURSTON	1,030,550,086	0.092500	0.020000	0.000000	0.112500	1,159,370.22
WAYNE	2,156,844,846	0.072500	0.020000	0.000000	0.092500	1,995,083.74
WHEELER	639,247,288	0.072500	0.020000	0.000000	0.092500	591,304.69
NORTHEAST Total	34,912,512,710					\$ 32,500,262.25
<i>Southeast</i>						
CASS	4,409,798,525	0.073700	0.020000	0.000000	0.093700	4,131,986.75
FILLMORE	2,423,957,887	0.073700	0.020000	0.000000	0.093700	2,271,251.48
GAGE	3,445,377,858	0.073700	0.020000	0.000000	0.093700	3,228,319.01
JEFFERSON	1,877,722,050	0.073700	0.020000	0.000000	0.093700	1,759,427.79
JOHNSON	986,161,225	0.073700	0.020000	0.000000	0.093700	924,037.62
LANCASTER	33,872,765,406	0.073700	0.020000	0.000000	0.093700	31,738,781.19
NEMAHA	1,208,226,989	0.073700	0.020000	0.000000	0.093700	1,132,115.37
OTOE	2,536,808,182	0.073700	0.020000	0.000000	0.093700	2,376,998.79
PAWNEE	814,845,254	0.073700	0.020000	0.000000	0.093700	763,511.79
RICHARDSON	1,458,130,429	0.073700	0.020000	0.000000	0.093700	1,366,271.50
SALINE	2,488,800,127	0.073700	0.020000	0.000000	0.093700	2,332,005.71
SAUNDERS	4,660,541,185	0.073700	0.020000	0.000000	0.093700	4,366,945.54
SEWARD	3,369,187,368	0.073700	0.020000	0.000000	0.093700	3,156,940.97
THAYER	1,916,233,586	0.073700	0.020000	0.000000	0.093700	1,795,513.91
YORK	3,494,747,025	0.073700	0.020000	0.000000	0.093700	3,274,589.81
SOUTHEAST Total	68,963,303,096					\$ 64,618,697.23
<i>Western</i>						
BANNER	280,887,755	0.079275	0.021301	0.000000	0.100576	282,506.46
BOX BUTTE	1,576,055,593	0.079275	0.021301	0.000000	0.100576	1,585,136.41
CHERRY	880,369,186	0.079275	0.021301	0.000000	0.100576	885,441.92
CHEYENNE	1,452,186,413	0.079275	0.021301	0.000000	0.100576	1,460,555.04
DAWES	1,038,844,388	0.079275	0.021301	0.000000	0.100576	1,044,830.68
DEUEL	426,862,014	0.079275	0.021301	0.000000	0.100576	429,321.60
GARDEN	804,143,030	0.079275	0.021301	0.000000	0.100576	808,777.48
GRANT	329,998,967	0.079275	0.021301	0.000000	0.100576	331,900.70
KIMBALL	724,574,423	0.079275	0.021301	0.000000	0.100576	728,749.58
MORRILL	1,150,923,814	0.079275	0.021301	0.000000	0.100576	1,157,555.42
SCOTTS BLUFF	3,258,371,156	0.079275	0.021301	0.000000	0.100576	3,277,144.98
SHERIDAN	1,165,228,561	0.079275	0.000000	0.021301	0.100576	1,171,943.24
SIOUX	666,140,887	0.079275	0.021301	0.000000	0.100576	669,980.27
WESTERN Total	13,754,586,187					\$ 13,833,843.78
STATE TOTALS	285,347,316,922					\$ 263,908,352.03

2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

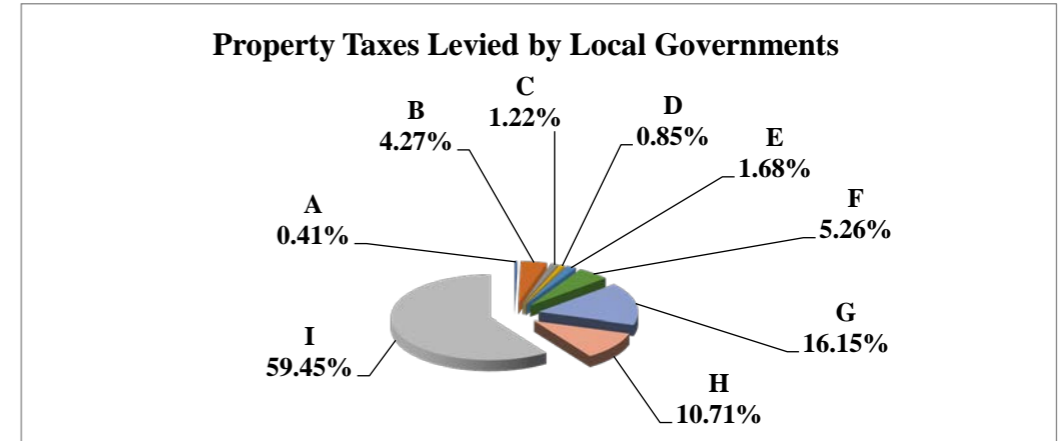
County Seat:	0	Taxable Aground Acres:	
County Population:	1,961,504	Irrigated	9,378,461.49
Residential & Recreational Records:	723,890	Dryland	9,960,612.60
Commercial, Indust., & Mineral Records:	78,389	Grassland	25,594,038.45
Agricultural Records:	305,230	Wasteland	703,480.07
Total Taxable Real Property Records:	1,107,509	Other	228,595.12
		Total Acres	45,865,187.73

94 STATE TOTAL COUNTY

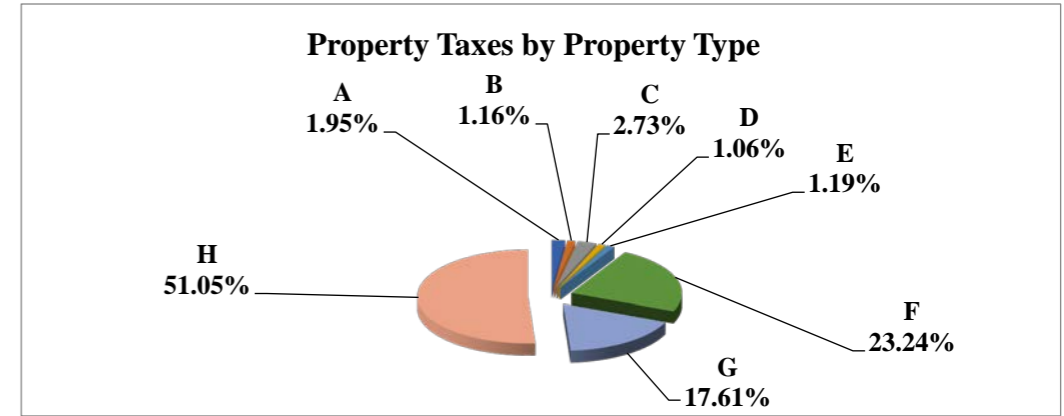
2022 Levels of Value	
Residential:	0%
Commercial:	0%
Agricultural:	0%
Ag Special Value:	0%

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$50,864,263,947	\$20,501,615	0.0403	0.41%
B	MISCELLANEOUS DISTRICTS	754,095,270,595	214,351,009	0.0284	4.27%
C	FIRE DISTRICTS	161,767,112,797	61,516,277	0.0380	1.22%
D	EDUCATIONAL SERVICE UNITS	285,347,316,942	42,890,933	0.0150	0.85%
E	NATURAL RESOURCE DISTRICTS	285,347,316,926	84,518,130	0.0296	1.68%
F	COMMUNITY COLLEGE	285,347,316,922	263,908,352	0.0925	5.26%
G	COUNTY	285,347,316,925	810,773,775	0.2841	16.15%
H	CITY OR VILLAGE	129,389,557,971	537,819,227	0.4157	10.71%
I	SCHOOL DISTRICTS *	285,347,316,947	2,985,497,751	1.0463	59.45%
	STATE TOTAL COUNTY	\$285,347,316,925	\$5,021,777,070	1.7599	100.00%

* Includes Learning Community and all School Bonds

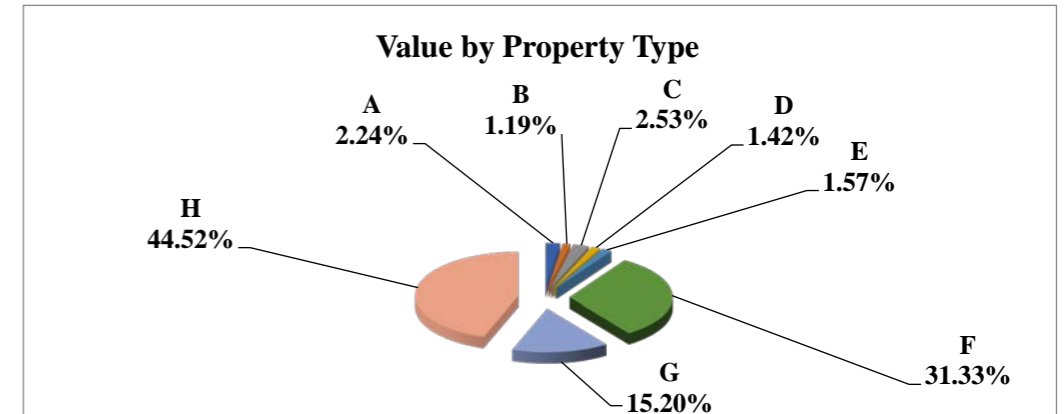


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$6,399,041,072	\$98,091,261	1.5329	1.95%
B	PUBLIC SERVIC ENTITIES	3,394,964,182	58,466,265	1.7221	1.16%
C	COMMERCIAL & INDUST. EQUIP.	7,209,453,470	136,965,313	1.8998	2.73%
D	AGRIC. MACHINERY & EQUIP.	4,052,941,040	53,456,908	1.3190	1.06%
E	AG-OUTBLDG & FARM SITE LAND	4,492,564,306	59,844,719	1.3321	1.19%
F	AGRICULTURAL LAND	89,390,290,871	1,166,827,718	1.3053	23.24%
G	COMMERCIAL, INDUST., & MINERAL	43,376,194,904	884,329,846	2.0387	17.61%
H	RESIDENTIAL **	127,031,867,080	2,563,794,956	2.0182	51.05%
	STATE TOTAL COUNTY	\$285,347,316,925	\$5,021,777,070	1.7599	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$6,399,041,072	2.24%
B	PUBLIC SERVIC ENTITIES	3,394,964,182	1.19%
C	COMMERCIAL & INDUST. EQUIP.	7,209,453,470	2.53%
D	AGRIC. MACHINERY & EQUIP.	4,052,941,040	1.42%
E	AG-OUTBLDG & FARM SITE LAND	4,492,564,306	1.57%
F	AGRICULTURAL LAND	89,390,290,871	31.33%
G	COMMERCIAL, INDUST., & MINERAL	43,376,194,904	15.20%
H	RESIDENTIAL **	127,031,867,080	44.52%
	STATE TOTAL COUNTY	\$285,347,316,925	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

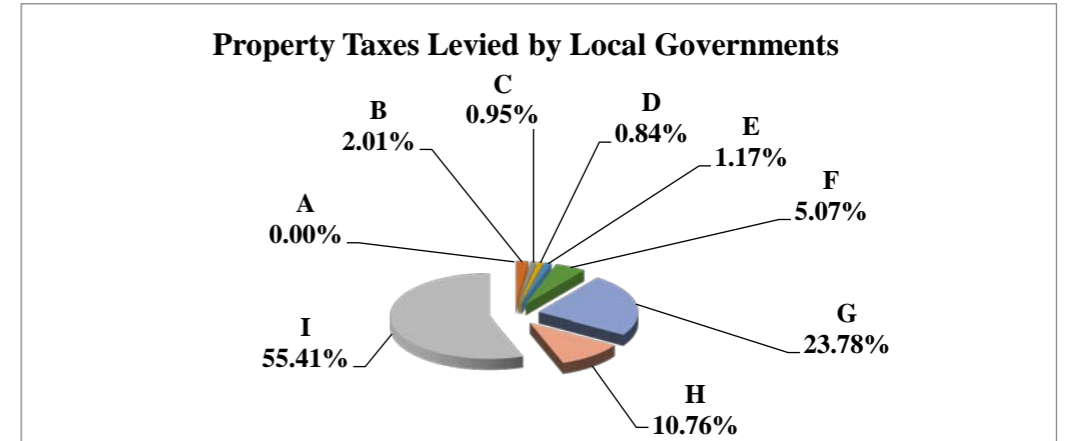
County Seat:	Hastings, NE	Taxable Amland Acres:
County Population:	31,205	Irrigated 241,317.21
Residential & Recreational Records:	11,662	Dryland 43,891.70
Commercial, Indust., & Mineral Records:	1,696	Grassland 39,332.10
Agricultural Records:	3,203	Wasteland 1,293.82
Total Taxable Real Property Records:	16,561	Other 718.08
		Total Acres 326,552.91

1 ADAMS COUNTY

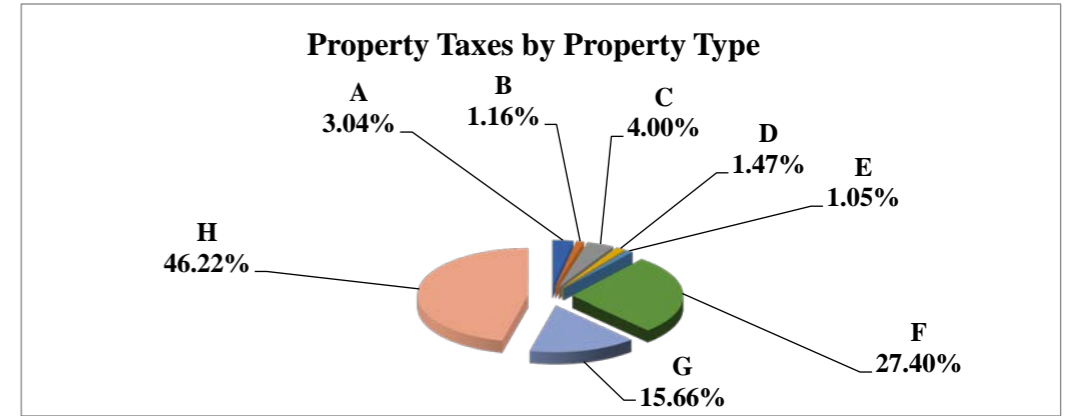
2022 Levels of Value	
Residential:	94%
Commercial:	97%
Agricultural:	72%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	8,484,558,878	1,511,653	0.0178	2.01%
C	FIRE DISTRICTS	2,400,157,238	715,951	0.0298	0.95%
D	EDUCATIONAL SERVICE UNITS	4,227,782,279	634,173	0.0150	0.84%
E	NATURAL RESOURCE DISTRICTS	4,227,782,281	883,141	0.0209	1.17%
F	COMMUNITY COLLEGE	4,227,782,280	3,816,529	0.0903	5.07%
G	COUNTY	4,227,782,280	17,902,854	0.4235	23.78%
H	CITY OR VILLAGE	1,909,974,716	8,095,796	0.4239	10.76%
I	SCHOOL DISTRICTS *	4,227,782,277	41,710,539	0.9866	55.41%
	ADAMS COUNTY	\$4,227,782,280	\$75,270,636	1.7804	100.00%

* Includes Learning Community and all School Bonds

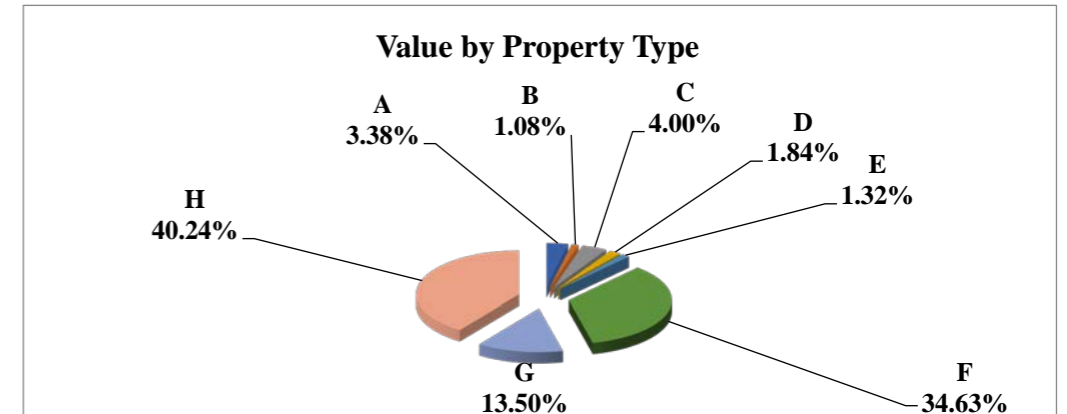


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$142,994,113	\$2,289,259	1.6009	3.04%
B	PUBLIC SERVIC ENTITIES	45,804,714	870,230	1.8999	1.16%
C	COMMERCIAL & INDUST. EQUIP.	169,162,232	3,011,080	1.7800	4.00%
D	AGRIC. MACHINERY & EQUIP.	77,948,918	1,104,089	1.4164	1.47%
E	AG-OUTBLDG & FARM SITE LAND	55,965,602	791,781	1.4148	1.05%
F	AGRICULTURAL LAND	1,464,107,078	20,626,874	1.4088	27.40%
G	COMMERCIAL, INDUST., & MINERAL	570,563,671	11,785,523	2.0656	15.66%
H	RESIDENTIAL **	1,701,235,952	34,791,800	2.0451	46.22%
	ADAMS COUNTY	\$4,227,782,280	\$75,270,636	1.7804	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$142,994,113	3.38%
B	PUBLIC SERVIC ENTITIES	45,804,714	1.08%
C	COMMERCIAL & INDUST. EQUIP.	169,162,232	4.00%
D	AGRIC. MACHINERY & EQUIP.	77,948,918	1.84%
E	AG-OUTBLDG & FARM SITE LAND	55,965,602	1.32%
F	AGRICULTURAL LAND	1,464,107,078	34.63%
G	COMMERCIAL, INDUST., & MINERAL	570,563,671	13.50%
H	RESIDENTIAL **	1,701,235,952	40.24%
	ADAMS COUNTY	\$4,227,782,280	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

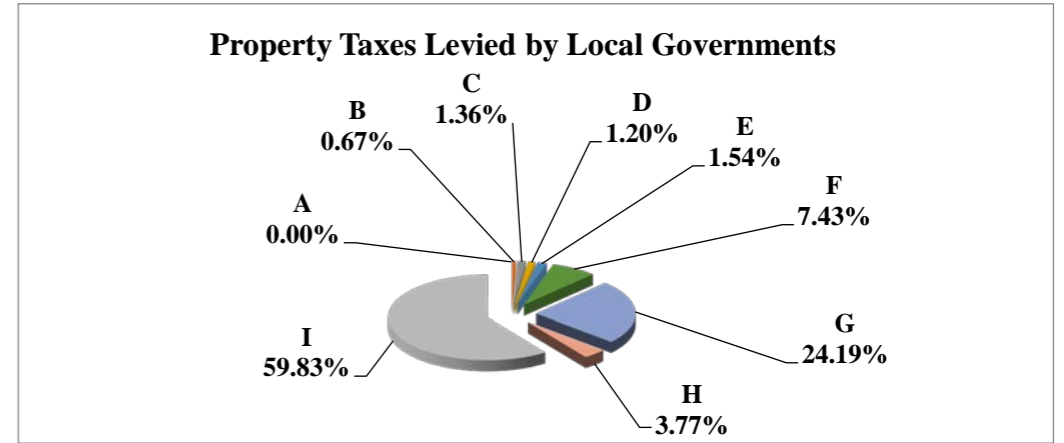
County Seat:	Neligh, NE	Taxable Amland Acres:	
County Population:	6,295	Irrigated	305,598.60
Residential & Recreational Records:	3,110	Dryland	69,282.97
Commercial, Indust., & Mineral Records:	593	Grassland	128,323.12
Agricultural Records:	4,023	Wasteland	5,996.14
Total Taxable Real Property Records:	7,726	Other	6,789.58
		Total Acres	515,990.41

2 ANTELOPE COUNTY

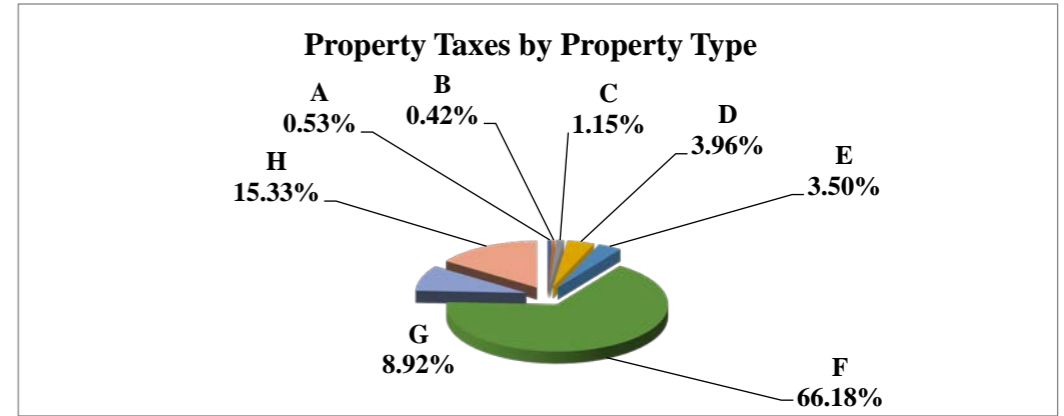
2022 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	5,176,173,154	217,218	0.0042	0.67%
C	FIRE DISTRICTS	2,374,904,144	437,263	0.0184	1.36%
D	EDUCATIONAL SERVICE UNITS	2,588,086,576	388,214	0.0150	1.20%
E	NATURAL RESOURCE DISTRICTS	2,588,086,578	495,793	0.0192	1.54%
F	COMMUNITY COLLEGE	2,588,086,577	2,393,983	0.0925	7.43%
G	COUNTY	2,588,086,578	7,797,087	0.3013	24.19%
H	CITY OR VILLAGE	213,182,431	1,215,761	0.5703	3.77%
I	SCHOOL DISTRICTS *	2,588,086,580	19,281,687	0.7450	59.83%
	ANTELOPE COUNTY	\$2,588,086,578	\$32,227,007	1.2452	100.00%

* Includes Learning Community and all School Bonds

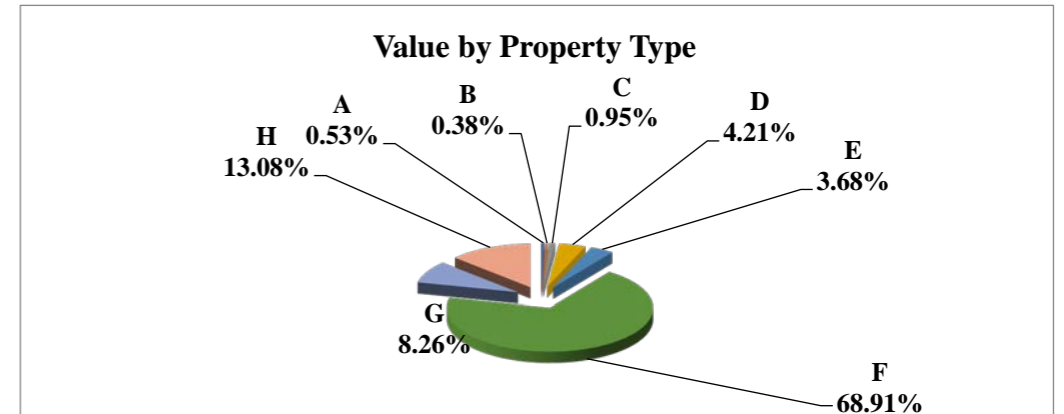


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$13,787,086	\$172,171	1.2488	0.53%
B	PUBLIC SERVIC ENTITIES	9,888,458	135,450	1.3698	0.42%
C	COMMERCIAL & INDUST. EQUIP.	24,516,060	371,301	1.5145	1.15%
D	AGRIC. MACHINERY & EQUIP.	108,909,589	1,277,533	1.1730	3.96%
E	AG-OUTBLDG & FARM SITE LAND	95,266,620	1,129,060	1.1852	3.50%
F	AGRICULTURAL LAND	1,783,330,115	21,326,712	1.1959	66.18%
G	COMMERCIAL, INDUST., & MINERAL	213,849,110	2,873,477	1.3437	8.92%
H	RESIDENTIAL **	338,539,540	4,941,302	1.4596	15.33%
	ANTELOPE COUNTY	\$2,588,086,578	\$32,227,007	1.2452	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$13,787,086	0.53%
B	PUBLIC SERVIC ENTITIES	9,888,458	0.38%
C	COMMERCIAL & INDUST. EQUIP.	24,516,060	0.95%
D	AGRIC. MACHINERY & EQUIP.	108,909,589	4.21%
E	AG-OUTBLDG & FARM SITE LAND	95,266,620	3.68%
F	AGRICULTURAL LAND	1,783,330,115	68.91%
G	COMMERCIAL, INDUST., & MINERAL	213,849,110	8.26%
H	RESIDENTIAL **	338,539,540	13.08%
	ANTELOPE COUNTY	\$2,588,086,578	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

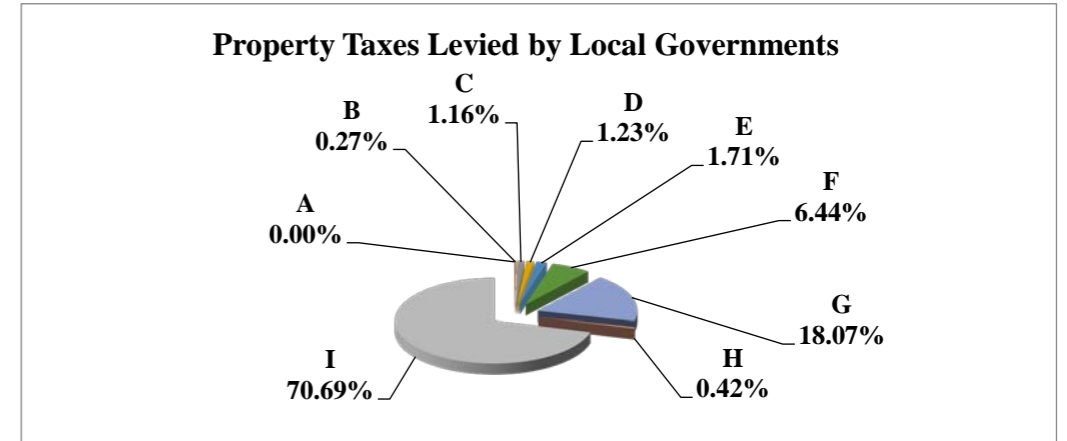
County Seat:	Arthur, NE	Taxable Amland Acres:
County Population:	434	Irrigated 10,855.65
Residential & Recreational Records:	135	Dryland 0.00
Commercial, Indust., & Mineral Records:	45	Grassland 440,610.57
Agricultural Records:	952	Wasteland 3,911.00
Total Taxable Real Property Records:	1,132	Other 0.00
		Total Acres 455,377.22

3 ARTHUR COUNTY

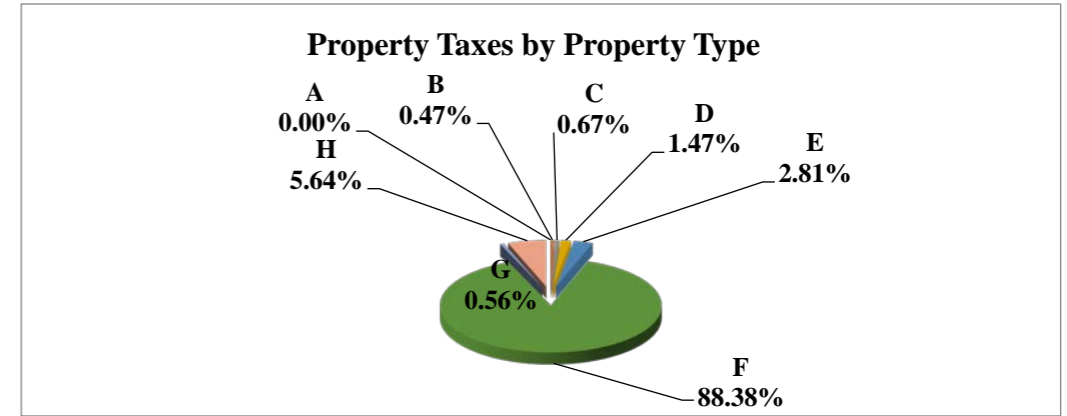
2022 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	263,992,642	8,773	0.0033	0.27%
C	FIRE DISTRICTS	263,992,642	37,318	0.0141	1.16%
D	EDUCATIONAL SERVICE UNITS	263,992,642	39,599	0.0150	1.23%
E	NATURAL RESOURCE DISTRICTS	263,992,642	54,723	0.0207	1.71%
F	COMMUNITY COLLEGE	263,992,642	206,363	0.0782	6.44%
G	COUNTY	263,992,642	579,597	0.2196	18.07%
H	CITY OR VILLAGE	4,869,407	13,426	0.2757	0.42%
I	SCHOOL DISTRICTS *	263,992,642	2,266,914	0.8587	70.69%
	ARTHUR COUNTY	\$263,992,642	\$3,206,714	1.2147	100.00%

* Includes Learning Community and all School Bonds

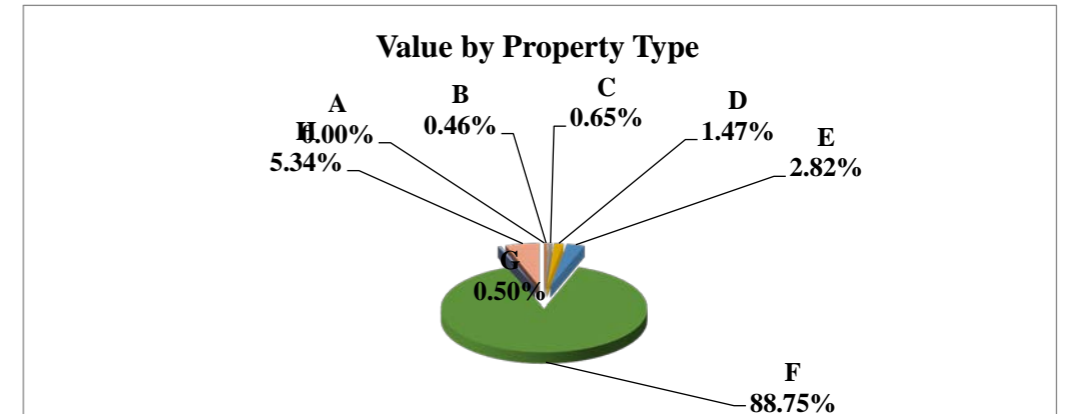


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	1,219,592	15,010	1.2308	0.47%
C	COMMERCIAL & INDUST. EQUIP.	1,716,945	21,529	1.2539	0.67%
D	AGRIC. MACHINERY & EQUIP.	3,893,783	47,101	1.2097	1.47%
E	AG-OUTBLDG & FARM SITE LAND	7,446,064	90,069	1.2096	2.81%
F	AGRICULTURAL LAND	234,297,657	2,834,094	1.2096	88.38%
G	COMMERCIAL, INDUST., & MINERAL	1,319,900	18,029	1.3659	0.56%
H	RESIDENTIAL **	14,098,701	180,883	1.2830	5.64%
	ARTHUR COUNTY	\$263,992,642	\$3,206,714	1.2147	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	1,219,592	0.46%
C	COMMERCIAL & INDUST. EQUIP.	1,716,945	0.65%
D	AGRIC. MACHINERY & EQUIP.	3,893,783	1.47%
E	AG-OUTBLDG & FARM SITE LAND	7,446,064	2.82%
F	AGRICULTURAL LAND	234,297,657	88.75%
G	COMMERCIAL, INDUST., & MINERAL	1,319,900	0.50%
H	RESIDENTIAL **	14,098,701	5.34%
	ARTHUR COUNTY	\$263,992,642	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Harrisburg, NE	Taxable Amland Acres:
County Population:	674	Irrigated 23,942.01
Residential & Recreational Records:	174	Dryland 124,449.20
Commercial, Indust., & Mineral Records:	269	Grassland 292,528.68
Agricultural Records:	1,577	Wasteland 20,898.90
Total Taxable Real Property Records:	2,020	Other 3,966.24
		Total Acres 465,785.03

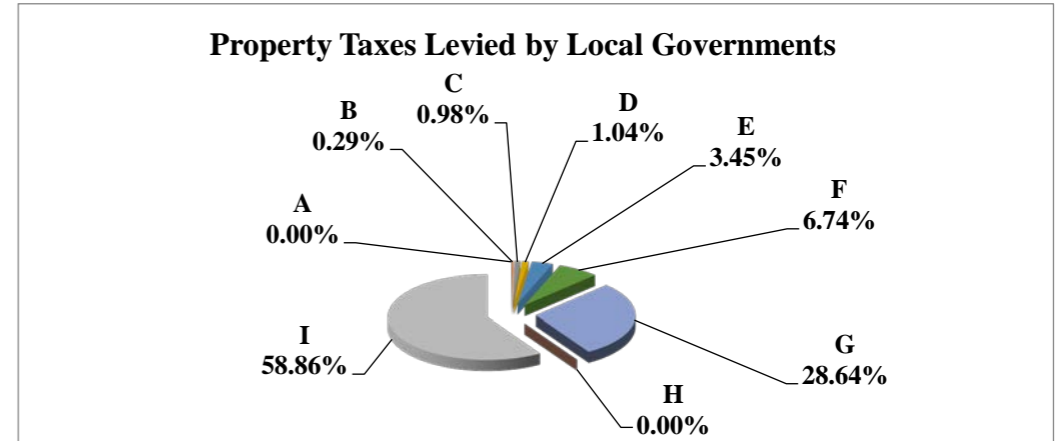
4 BANNER COUNTY

2022 Levels of Value

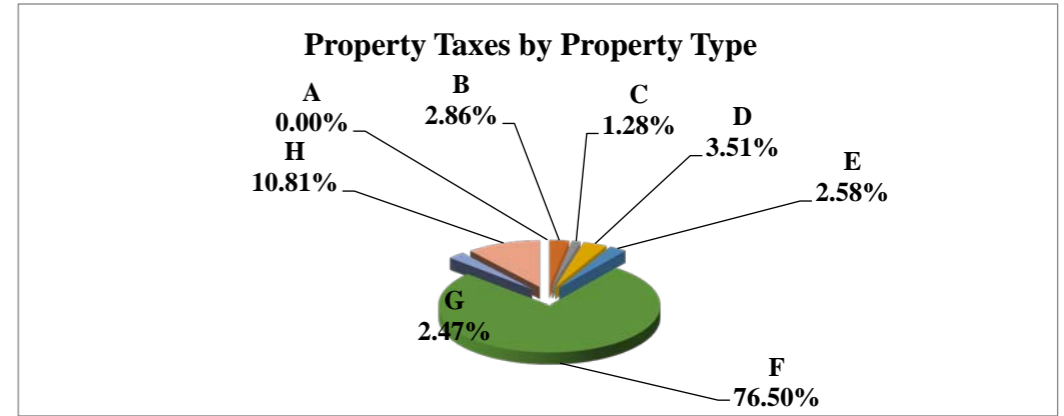
Residential:	100%
Commercial:	100%
Agricultural:	71%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	362,479,475	12,232	0.0034	0.29%
C	FIRE DISTRICTS	280,887,755	41,265	0.0147	0.98%
D	EDUCATIONAL SERVICE UNITS	280,887,755	43,386	0.0154	1.04%
E	NATURAL RESOURCE DISTRICTS	280,887,755	144,762	0.0515	3.45%
F	COMMUNITY COLLEGE	280,887,755	282,506	0.1006	6.74%
G	COUNTY	280,887,755	1,200,433	0.4274	28.64%
H	CITY OR VILLAGE	0	0		0.00%
I	SCHOOL DISTRICTS *	280,887,756	2,467,289	0.8784	58.86%
	BANNER COUNTY	\$280,887,755	\$4,191,875	1.4924	100.00%

* Includes Learning Community and all School Bonds

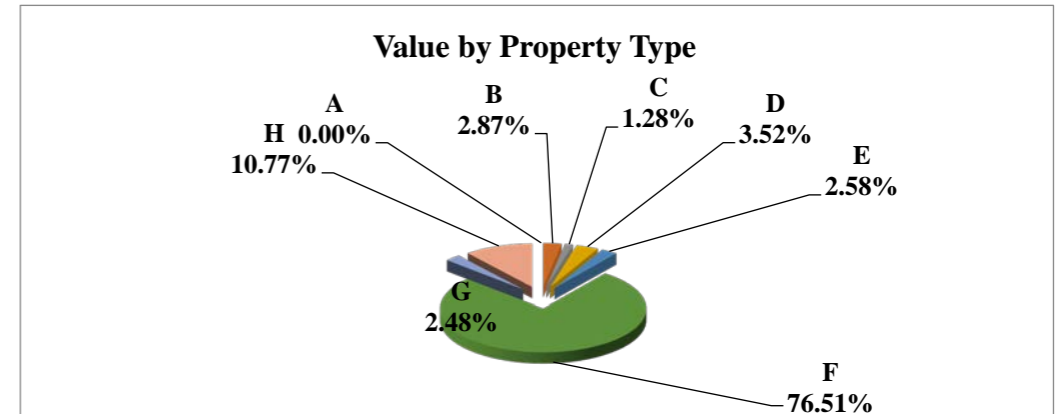


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	8,065,218	120,028	1.4882	2.86%
C	COMMERCIAL & INDUST. EQUIP.	3,598,653	53,478	1.4861	1.28%
D	AGRIC. MACHINERY & EQUIP.	9,887,024	147,138	1.4882	3.51%
E	AG-OUTBLDG & FARM SITE LAND	7,241,087	108,027	1.4919	2.58%
F	AGRICULTURAL LAND	214,901,287	3,206,732	1.4922	76.50%
G	COMMERCIAL, INDUST., & MINERAL	6,953,670	103,508	1.4885	2.47%
H	RESIDENTIAL **	30,240,816	452,964	1.4979	10.81%
	BANNER COUNTY	\$280,887,755	\$4,191,875	1.4924	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	8,065,218	2.87%
C	COMMERCIAL & INDUST. EQUIP.	3,598,653	1.28%
D	AGRIC. MACHINERY & EQUIP.	9,887,024	3.52%
E	AG-OUTBLDG & FARM SITE LAND	7,241,087	2.58%
F	AGRICULTURAL LAND	214,901,287	76.51%
G	COMMERCIAL, INDUST., & MINERAL	6,953,670	2.48%
H	RESIDENTIAL **	30,240,816	10.77%
	BANNER COUNTY	\$280,887,755	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

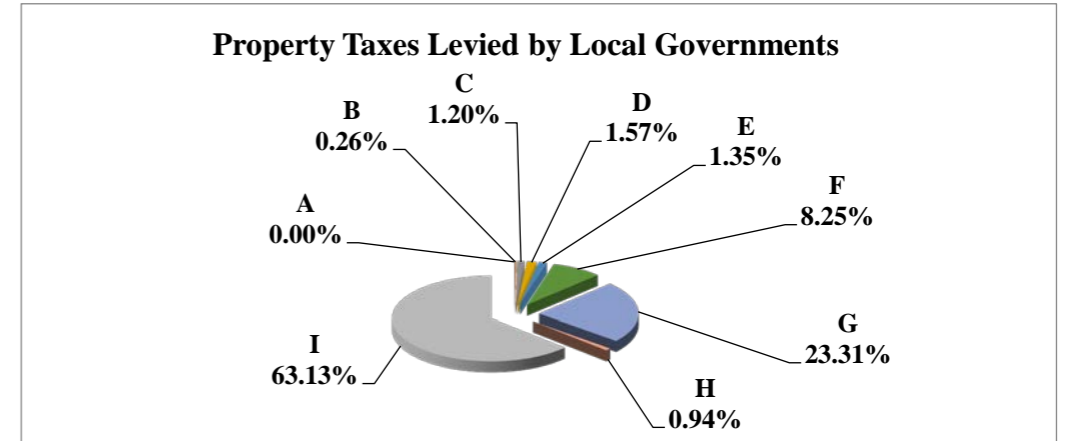
County Seat:	Brewster, NE	Taxable Amland Acres:
County Population:	431	Irrigated 12,383.44
Residential & Recreational Records:	212	Dryland 334.73
Commercial, Indust., & Mineral Records:	50	Grassland 420,031.43
Agricultural Records:	1,352	Wasteland 4,141.82
Total Taxable Real Property Records:	1,614	Other 3,000.78
		Total Acres 439,892.20

5 BLAINE COUNTY

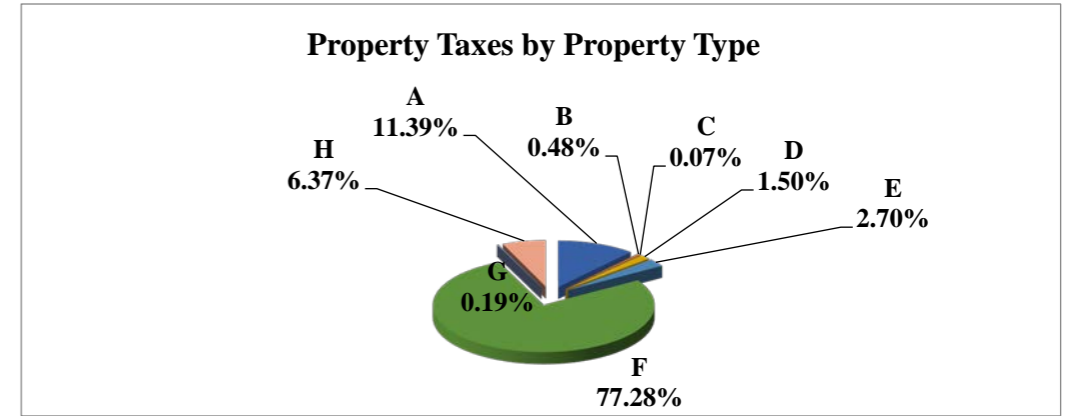
2022 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	354,518,194	8,711	0.0025	0.26%
C	FIRE DISTRICTS	354,518,196	40,252	0.0114	1.20%
D	EDUCATIONAL SERVICE UNITS	354,518,194	52,738	0.0149	1.57%
E	NATURAL RESOURCE DISTRICTS	354,518,194	45,350	0.0128	1.35%
F	COMMUNITY COLLEGE	354,518,194	277,127	0.0782	8.25%
G	COUNTY	354,518,194	783,102	0.2209	23.31%
H	CITY OR VILLAGE	5,133,475	31,457	0.6128	0.94%
I	SCHOOL DISTRICTS *	354,518,195	2,121,373	0.5984	63.13%
	BLAINE COUNTY	\$354,518,194	\$3,360,111	0.9478	100.00%

* Includes Learning Community and all School Bonds

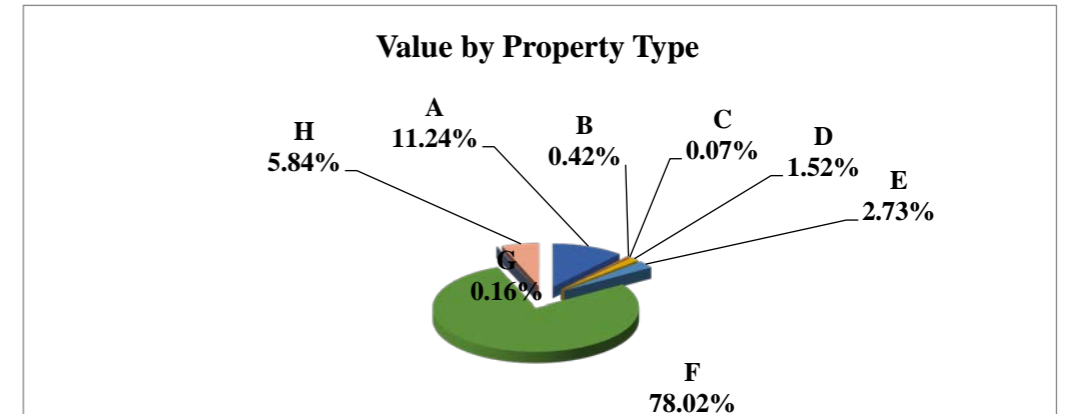


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$39,861,274	\$382,867	0.9605	11.39%
B	PUBLIC SERVIC ENTITIES	1,473,592	16,214	1.1003	0.48%
C	COMMERCIAL & INDUST. EQUIP.	237,842	2,304	0.9687	0.07%
D	AGRIC. MACHINERY & EQUIP.	5,386,632	50,471	0.9370	1.50%
E	AG-OUTBLDG & FARM SITE LAND	9,682,187	90,804	0.9378	2.70%
F	AGRICULTURAL LAND	276,605,936	2,596,799	0.9388	77.28%
G	COMMERCIAL, INDUST., & MINERAL	565,898	6,461	1.1417	0.19%
H	RESIDENTIAL **	20,704,833	214,191	1.0345	6.37%
	BLAINE COUNTY	\$354,518,194	\$3,360,111	0.9478	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$39,861,274	11.24%
B	PUBLIC SERVIC ENTITIES	1,473,592	0.42%
C	COMMERCIAL & INDUST. EQUIP.	237,842	0.07%
D	AGRIC. MACHINERY & EQUIP.	5,386,632	1.52%
E	AG-OUTBLDG & FARM SITE LAND	9,682,187	2.73%
F	AGRICULTURAL LAND	276,605,936	78.02%
G	COMMERCIAL, INDUST., & MINERAL	565,898	0.16%
H	RESIDENTIAL **	20,704,833	5.84%
	BLAINE COUNTY	\$354,518,194	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

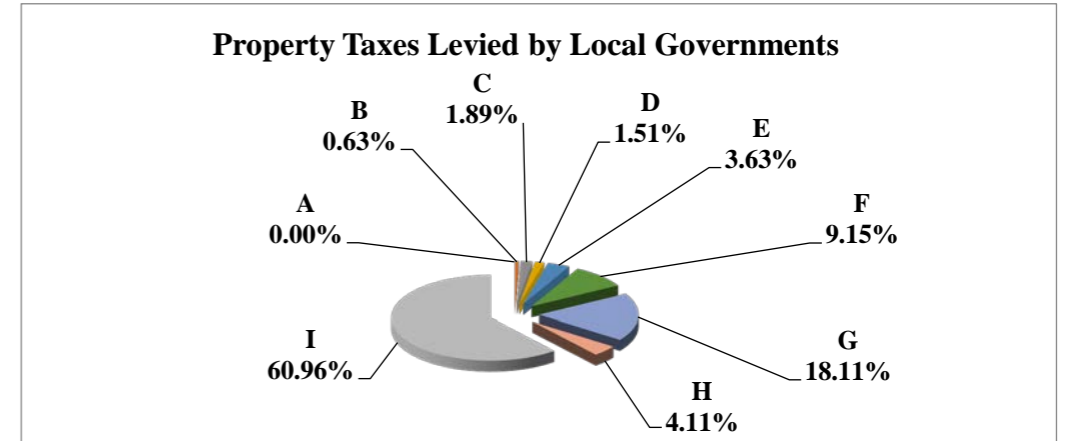
County Seat:	Albion, NE	Taxable Amland Acres:	
County Population:	5,379	Irrigated	209,246.69
Residential & Recreational Records:	2,556	Dryland	95,256.40
Commercial, Indust., & Mineral Records:	451	Grassland	109,961.13
Agricultural Records:	3,125	Wasteland	5,734.08
Total Taxable Real Property Records:	6,132	Other	2,653.28
		Total Acres	422,851.58

6 BOONE COUNTY

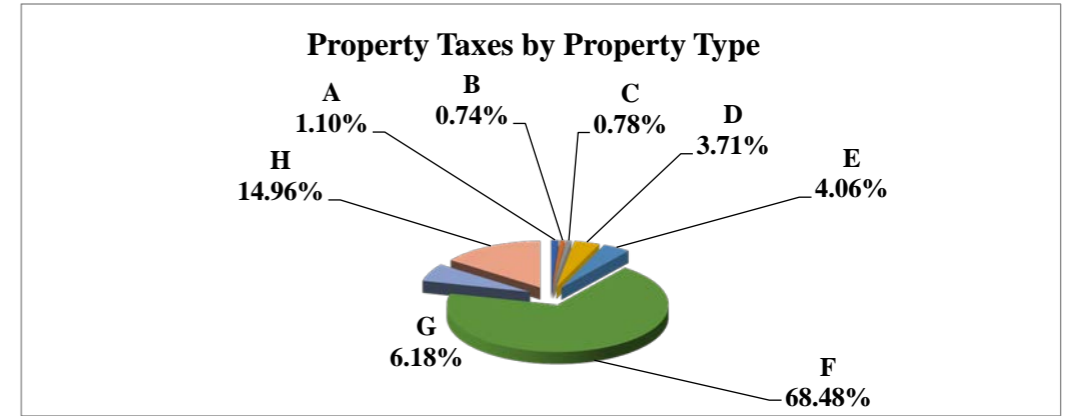
2022 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	71%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	4,735,944,354	147,857	0.0031	0.63%
C	FIRE DISTRICTS	2,125,349,059	445,264	0.0210	1.89%
D	EDUCATIONAL SERVICE UNITS	2,367,972,177	354,571	0.0150	1.51%
E	NATURAL RESOURCE DISTRICTS	2,367,972,177	853,623	0.0360	3.63%
F	COMMUNITY COLLEGE	2,367,972,177	2,154,333	0.0910	9.15%
G	COUNTY	2,367,972,177	4,262,354	0.1800	18.11%
H	CITY OR VILLAGE	246,862,108	968,101	0.3922	4.11%
I	SCHOOL DISTRICTS *	2,367,972,177	14,346,058	0.6058	60.96%
	BOONE COUNTY	\$2,367,972,177	\$23,532,162	0.9938	100.00%

* Includes Learning Community and all School Bonds

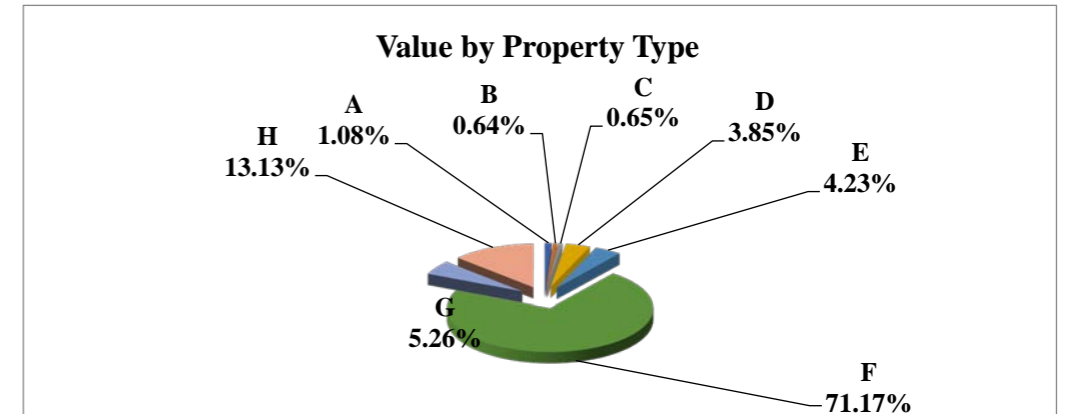


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$25,625,446	\$259,153	1.0113	1.10%
B	PUBLIC SERVIC ENTITIES	15,227,192	174,291	1.1446	0.74%
C	COMMERCIAL & INDUST. EQUIP.	15,419,392	182,493	1.1835	0.78%
D	AGRIC. MACHINERY & EQUIP.	91,093,487	872,364	0.9577	3.71%
E	AG-OUTBLDG & FARM SITE LAND	100,125,635	954,555	0.9534	4.06%
F	AGRICULTURAL LAND	1,685,195,720	16,114,263	0.9562	68.48%
G	COMMERCIAL, INDUST., & MINERAL	124,487,460	1,454,310	1.1682	6.18%
H	RESIDENTIAL **	310,797,845	3,520,733	1.1328	14.96%
	BOONE COUNTY	\$2,367,972,177	\$23,532,162	0.9938	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$25,625,446	1.08%
B	PUBLIC SERVIC ENTITIES	15,227,192	0.64%
C	COMMERCIAL & INDUST. EQUIP.	15,419,392	0.65%
D	AGRIC. MACHINERY & EQUIP.	91,093,487	3.85%
E	AG-OUTBLDG & FARM SITE LAND	100,125,635	4.23%
F	AGRICULTURAL LAND	1,685,195,720	71.17%
G	COMMERCIAL, INDUST., & MINERAL	124,487,460	5.26%
H	RESIDENTIAL **	310,797,845	13.13%
	BOONE COUNTY	\$2,367,972,177	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

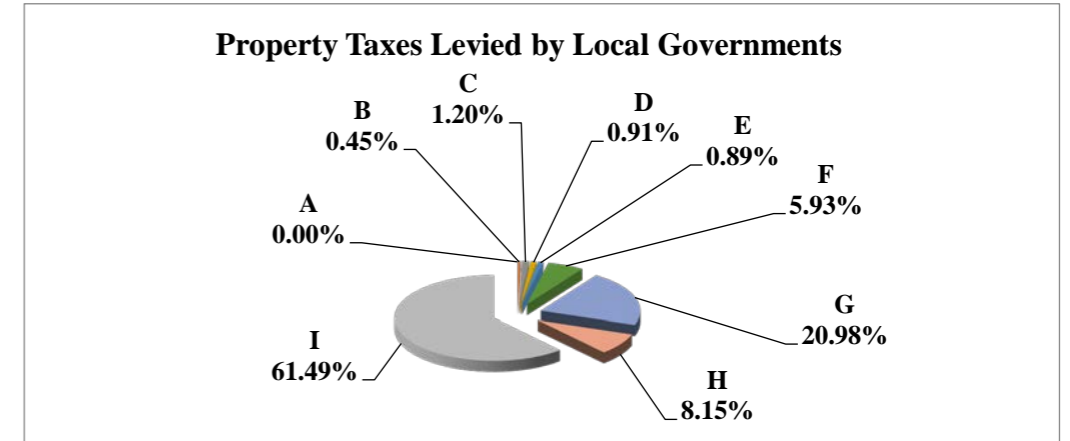
County Seat:	Alliance, NE	Taxable Amland Acres:
County Population:	10,842	Irrigated 151,564.69
Residential & Recreational Records:	4,708	Dryland 182,939.86
Commercial, Indust., & Mineral Records:	792	Grassland 314,268.91
Agricultural Records:	2,907	Wasteland 3,933.46
Total Taxable Real Property Records:	8,407	Other 9,716.85
		Total Acres 662,423.77

7 BOX BUTTE COUNTY

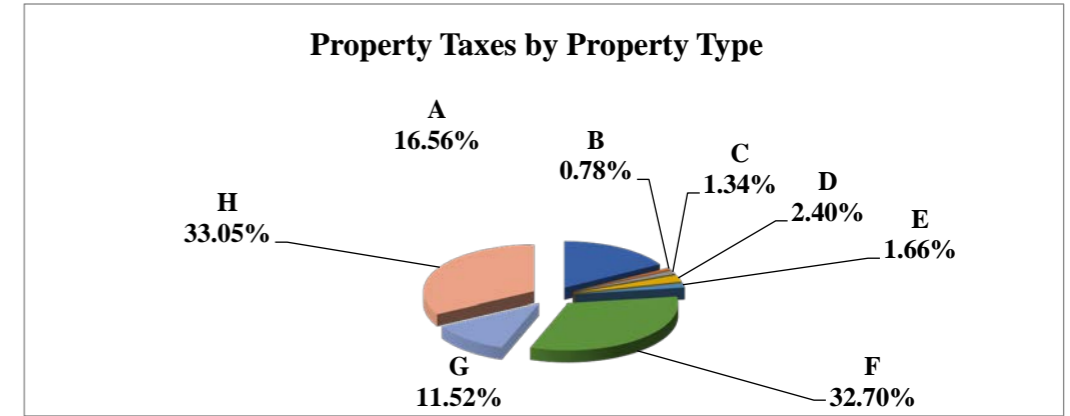
2022 Levels of Value	
Residential:	96%
Commercial:	99%
Agricultural:	72%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,576,055,593	121,058	0.0077	0.45%
C	FIRE DISTRICTS	945,630,687	321,042	0.0340	1.20%
D	EDUCATIONAL SERVICE UNITS	1,576,055,593	243,438	0.0154	0.91%
E	NATURAL RESOURCE DISTRICTS	1,576,055,593	237,307	0.0151	0.89%
F	COMMUNITY COLLEGE	1,576,055,593	1,585,136	0.1006	5.93%
G	COUNTY	1,576,055,593	5,611,192	0.3560	20.98%
H	CITY OR VILLAGE	630,424,906	2,178,415	0.3455	8.15%
I	SCHOOL DISTRICTS *	1,576,055,593	16,445,229	1.0434	61.49%
	BOX BUTTE COUNTY	\$1,576,055,593	\$26,742,817	1.6968	100.00%

* Includes Learning Community and all School Bonds

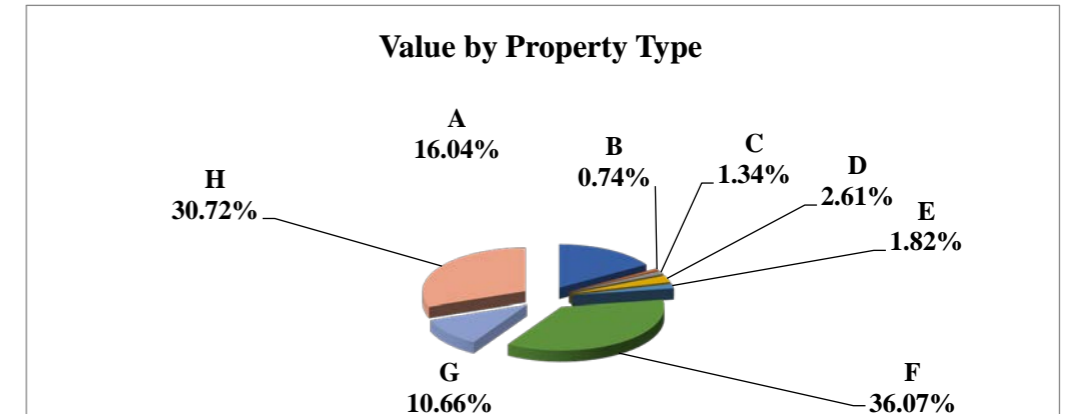


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$252,808,869	\$4,427,874	1.7515	16.56%
B	PUBLIC SERVIC ENTITIES	11,670,941	209,440	1.7945	0.78%
C	COMMERCIAL & INDUST. EQUIP.	21,048,853	357,287	1.6974	1.34%
D	AGRIC. MACHINERY & EQUIP.	41,204,839	641,725	1.5574	2.40%
E	AG-OUTBLDG & FARM SITE LAND	28,700,737	442,800	1.5428	1.66%
F	AGRICULTURAL LAND	568,474,059	8,743,993	1.5382	32.70%
G	COMMERCIAL, INDUST., & MINERAL	167,973,884	3,082,019	1.8348	11.52%
H	RESIDENTIAL **	484,173,411	8,837,679	1.8253	33.05%
	BOX BUTTE COUNTY	\$1,576,055,593	\$26,742,817	1.6968	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$252,808,869	16.04%
B	PUBLIC SERVIC ENTITIES	11,670,941	0.74%
C	COMMERCIAL & INDUST. EQUIP.	21,048,853	1.34%
D	AGRIC. MACHINERY & EQUIP.	41,204,839	2.61%
E	AG-OUTBLDG & FARM SITE LAND	28,700,737	1.82%
F	AGRICULTURAL LAND	568,474,059	36.07%
G	COMMERCIAL, INDUST., & MINERAL	167,973,884	10.66%
H	RESIDENTIAL **	484,173,411	30.72%
	BOX BUTTE COUNTY	\$1,576,055,593	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Butte, NE	Taxable Amland Acres:
County Population:	1,810	Irrigated 8,753.08
Residential & Recreational Records:	1,254	Dryland 90,473.74
Commercial, Indust., & Mineral Records:	216	Grassland 213,012.99
Agricultural Records:	2,273	Wasteland 15,636.82
Total Taxable Real Property Records:	3,743	Other 2,749.92
		Total Acres 330,626.55

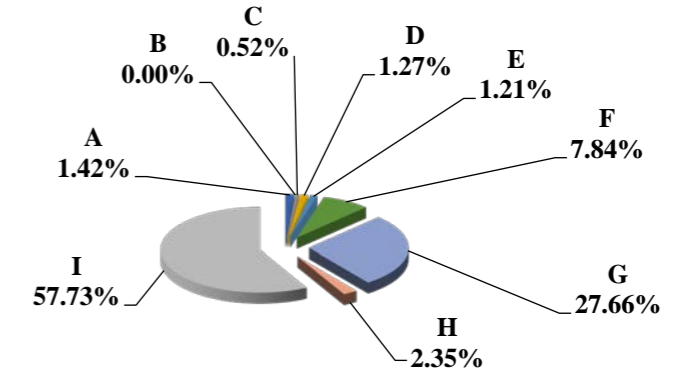
8 BOYD COUNTY

2022 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	71%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$601,978,692	\$100,799	0.0167	1.42%
B	MISCELLANEOUS DISTRICTS	0	0		0.00%
C	FIRE DISTRICTS	563,233,432	36,958	0.0066	0.52%
D	EDUCATIONAL SERVICE UNITS	601,978,692	90,151	0.0150	1.27%
E	NATURAL RESOURCE DISTRICTS	601,978,692	85,957	0.0143	1.21%
F	COMMUNITY COLLEGE	601,978,692	556,832	0.0925	7.84%
G	COUNTY	601,978,692	1,963,449	0.3262	27.66%
H	CITY OR VILLAGE	38,745,260	166,488	0.4297	2.35%
I	SCHOOL DISTRICTS *	601,978,692	4,098,179	0.6808	57.73%
	BOYD COUNTY	\$601,978,692	\$7,098,814	1.1792	100.00%

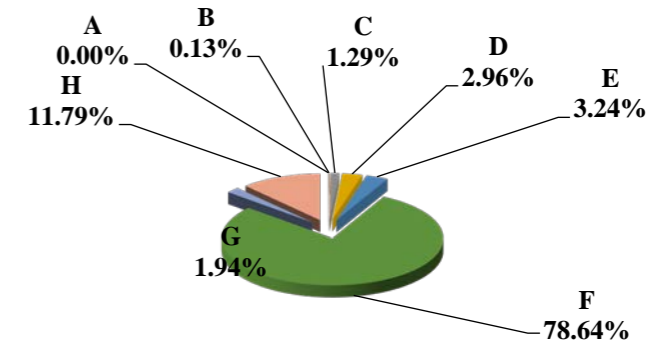
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	660,941	9,073	1.3727	0.13%
C	COMMERCIAL & INDUST. EQUIP.	7,229,861	91,773	1.2694	1.29%
D	AGRIC. MACHINERY & EQUIP.	18,187,035	210,295	1.1563	2.96%
E	AG-OUTBLDG & FARM SITE LAND	19,905,020	230,321	1.1571	3.24%
F	AGRICULTURAL LAND	484,857,625	5,582,617	1.1514	78.64%
G	COMMERCIAL, INDUST., & MINERAL	9,077,080	137,679	1.5168	1.94%
H	RESIDENTIAL **	62,061,130	837,056	1.3488	11.79%
	BOYD COUNTY	\$601,978,692	\$7,098,814	1.1792	100.00%

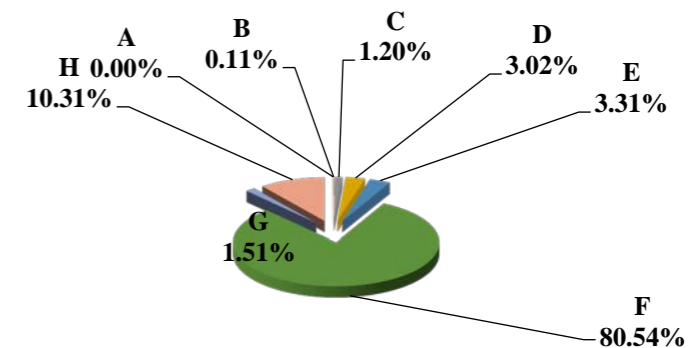
Property Taxes by Property Type



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	660,941	0.11%
C	COMMERCIAL & INDUST. EQUIP.	7,229,861	1.20%
D	AGRIC. MACHINERY & EQUIP.	18,187,035	3.02%
E	AG-OUTBLDG & FARM SITE LAND	19,905,020	3.31%
F	AGRICULTURAL LAND	484,857,625	80.54%
G	COMMERCIAL, INDUST., & MINERAL	9,077,080	1.51%
H	RESIDENTIAL **	62,061,130	10.31%
	BOYD COUNTY	\$601,978,692	100.00%

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

Value by Property Type



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

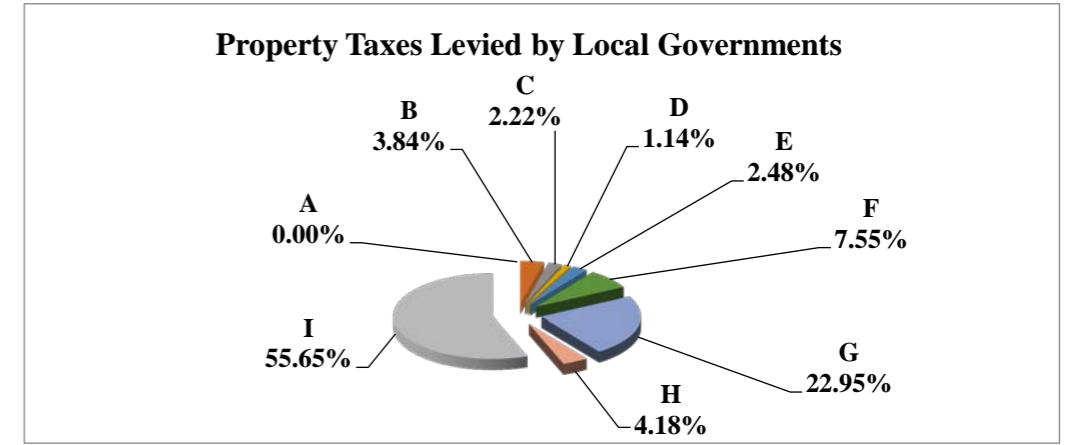
County Seat:	Ainsworth, NE	Taxable Amland Acres:	
County Population:	2,903	Irrigated	67,871.13
Residential & Recreational Records:	1,905	Dryland	2,959.82
Commercial, Indust., & Mineral Records:	258	Grassland	675,213.45
Agricultural Records:	2,683	Wasteland	129.36
Total Taxable Real Property Records:	4,846	Other	0.00
		Total Acres	746,173.76

9 BROWN COUNTY

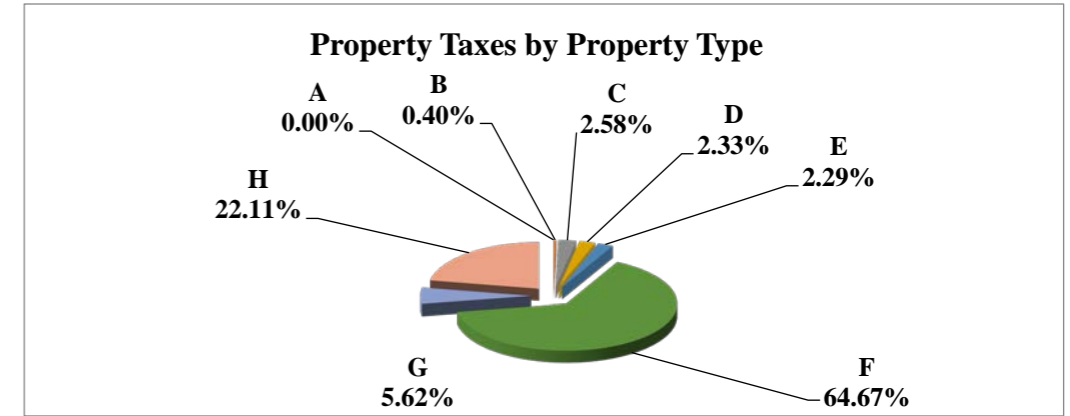
2022 Levels of Value	
Residential:	--
Commercial:	100%
Agricultural:	--
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,989,346,892	467,855	0.0235	3.84%
C	FIRE DISTRICTS	899,585,808	269,877	0.0300	2.22%
D	EDUCATIONAL SERVICE UNITS	994,673,447	139,369	0.0140	1.14%
E	NATURAL RESOURCE DISTRICTS	994,673,448	301,474	0.0303	2.48%
F	COMMUNITY COLLEGE	994,673,446	920,075	0.0925	7.55%
G	COUNTY	994,673,446	2,794,790	0.2810	22.95%
H	CITY OR VILLAGE	112,778,781	508,547	0.4509	4.18%
I	SCHOOL DISTRICTS *	994,673,447	6,778,218	0.6815	55.65%
	BROWN COUNTY	\$994,673,446	\$12,180,205	1.2245	100.00%

* Includes Learning Community and all School Bonds

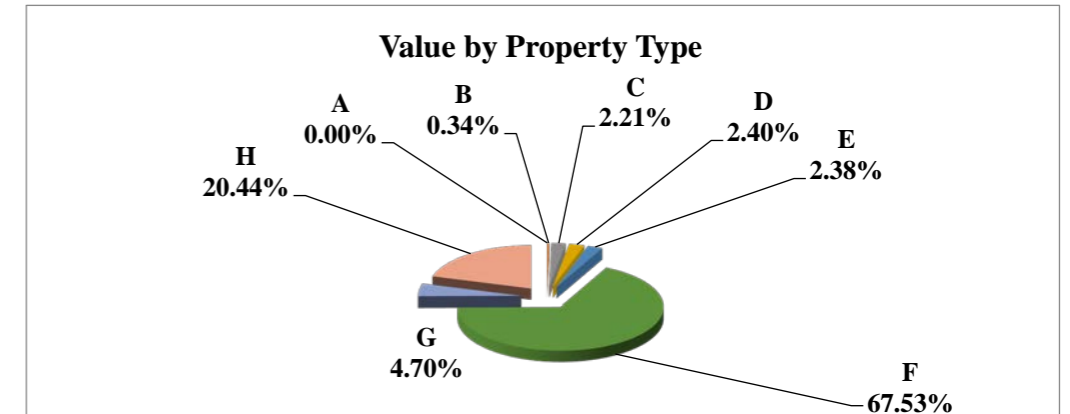


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	3,384,429	48,841	1.4431	0.40%
C	COMMERCIAL & INDUST. EQUIP.	22,011,070	314,073	1.4269	2.58%
D	AGRIC. MACHINERY & EQUIP.	23,858,373	283,230	1.1871	2.33%
E	AG-OUTBLDG & FARM SITE LAND	23,629,640	278,644	1.1792	2.29%
F	AGRICULTURAL LAND	671,727,681	7,877,271	1.1727	64.67%
G	COMMERCIAL, INDUST., & MINERAL	46,726,772	684,565	1.4650	5.62%
H	RESIDENTIAL **	203,335,481	2,693,582	1.3247	22.11%
	BROWN COUNTY	\$994,673,446	\$12,180,205	1.2245	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	3,384,429	0.34%
C	COMMERCIAL & INDUST. EQUIP.	22,011,070	2.21%
D	AGRIC. MACHINERY & EQUIP.	23,858,373	2.40%
E	AG-OUTBLDG & FARM SITE LAND	23,629,640	2.38%
F	AGRICULTURAL LAND	671,727,681	67.53%
G	COMMERCIAL, INDUST., & MINERAL	46,726,772	4.70%
H	RESIDENTIAL **	203,335,481	20.44%
	BROWN COUNTY	\$994,673,446	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

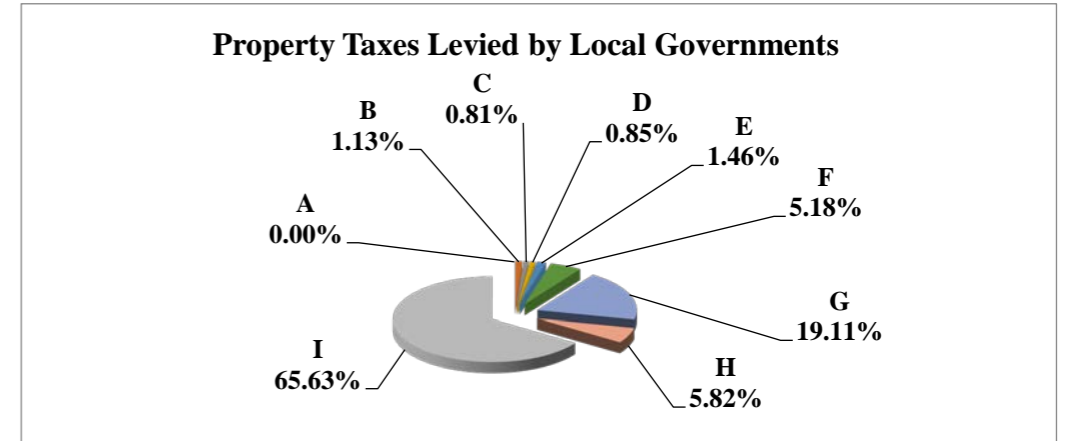
County Seat:	Kearney, NE	Taxable Amland Acres:
County Population:	50,084	Irrigated 261,553.17
Residential & Recreational Records:	16,243	Dryland 55,268.67
Commercial, Indust., & Mineral Records:	2,485	Grassland 229,804.42
Agricultural Records:	5,238	Wasteland 18,734.57
Total Taxable Real Property Records:	23,966	Other 1,984.69
		Total Acres 567,345.52

10 BUFFALO COUNTY

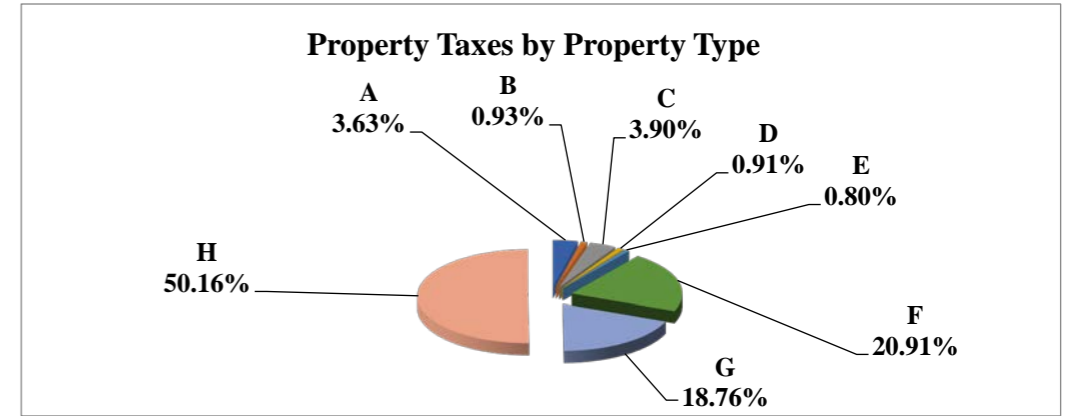
2022 Levels of Value	
Residential:	94%
Commercial:	97%
Agricultural:	71%
Ag Special Value:	71%

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	6,751,486,591	1,317,547	0.0195	1.13%
C	FIRE DISTRICTS	3,223,518,101	941,811	0.0292	0.81%
D	EDUCATIONAL SERVICE UNITS	6,675,988,350	993,122	0.0149	0.85%
E	NATURAL RESOURCE DISTRICTS	6,675,988,351	1,696,182	0.0254	1.46%
F	COMMUNITY COLLEGE	6,675,988,350	6,026,556	0.0903	5.18%
G	COUNTY	6,675,988,350	22,232,604	0.3330	19.11%
H	CITY OR VILLAGE	3,572,910,609	6,775,074	0.1896	5.82%
I	SCHOOL DISTRICTS *	6,675,988,351	76,332,088	1.1434	65.63%
	BUFFALO COUNTY	\$6,675,988,350	\$116,314,984	1.7423	100.00%

* Includes Learning Community and all School Bonds

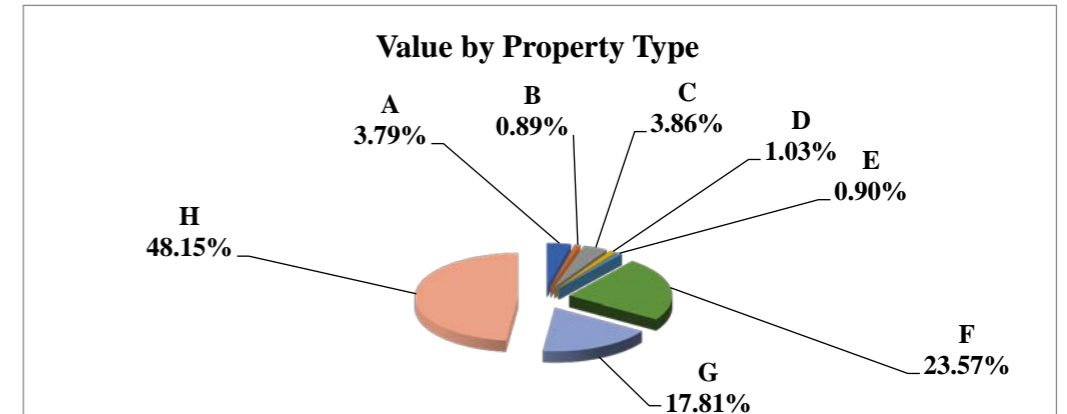


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$253,309,143	\$4,223,731	1.6674	3.63%
B	PUBLIC SERVIC ENTITIES	59,112,774	1,080,509	1.8279	0.93%
C	COMMERCIAL & INDUST. EQUIP.	257,513,909	4,536,998	1.7618	3.90%
D	AGRIC. MACHINERY & EQUIP.	68,832,290	1,063,242	1.5447	0.91%
E	AG-OUTBLDG & FARM SITE LAND	60,168,320	933,949	1.5522	0.80%
F	AGRICULTURAL LAND	1,573,688,700	24,317,561	1.5453	20.91%
G	COMMERCIAL, INDUST., & MINERAL	1,188,937,414	21,815,786	1.8349	18.76%
H	RESIDENTIAL **	3,214,425,800	58,343,206	1.8150	50.16%
	BUFFALO COUNTY	\$6,675,988,350	\$116,314,984	1.7423	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$253,309,143	3.79%
B	PUBLIC SERVIC ENTITIES	59,112,774	0.89%
C	COMMERCIAL & INDUST. EQUIP.	257,513,909	3.86%
D	AGRIC. MACHINERY & EQUIP.	68,832,290	1.03%
E	AG-OUTBLDG & FARM SITE LAND	60,168,320	0.90%
F	AGRICULTURAL LAND	1,573,688,700	23.57%
G	COMMERCIAL, INDUST., & MINERAL	1,188,937,414	17.81%
H	RESIDENTIAL **	3,214,425,800	48.15%
	BUFFALO COUNTY	\$6,675,988,350	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

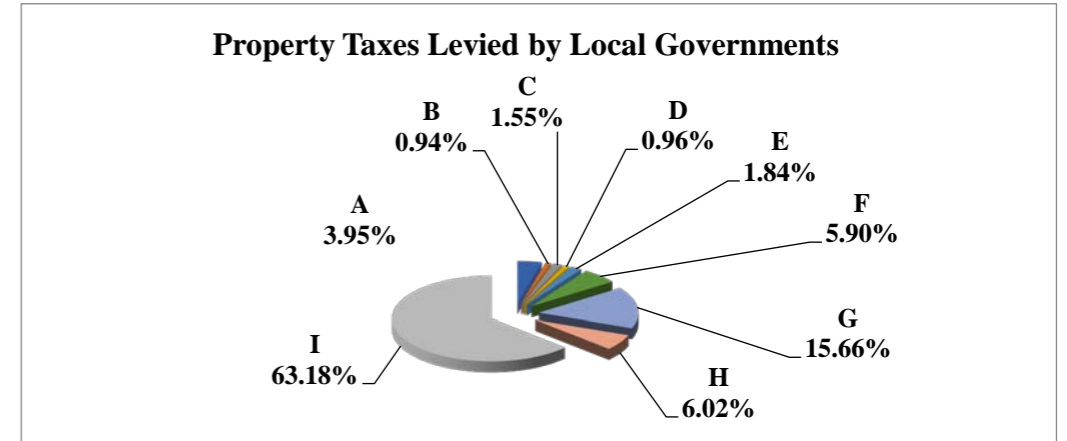
County Seat:	Tekamah, NE	Taxable Amland Acres:	
County Population:	6,722	Irrigated	56,058.44
Residential & Recreational Records:	3,327	Dryland	187,403.43
Commercial, Indust., & Mineral Records:	411	Grassland	29,927.32
Agricultural Records:	3,281	Wasteland	3,804.36
Total Taxable Real Property Records:	7,019	Other	10,107.23
		Total Acres	287,300.78

11 BURT COUNTY

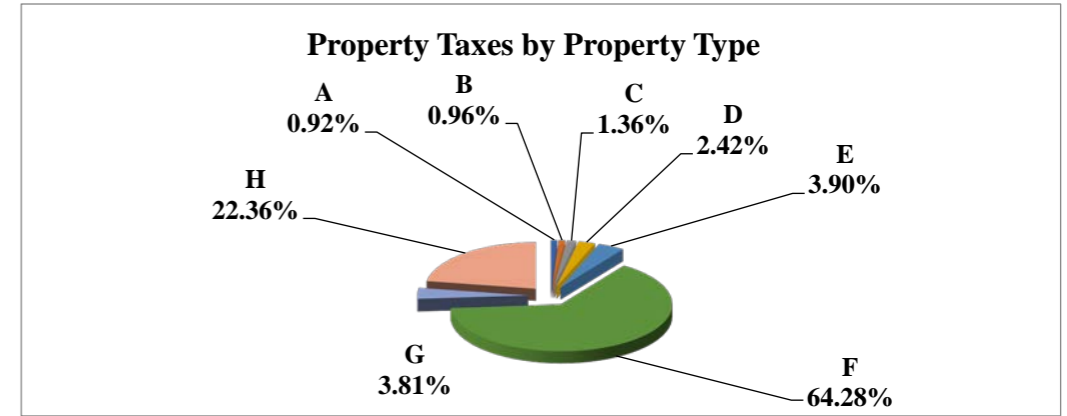
2022 Levels of Value	
Residential:	--
Commercial:	--
Agricultural:	72%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$1,686,838,433	\$1,163,554	0.0690	3.95%
B	MISCELLANEOUS DISTRICTS	2,959,663,731	276,850	0.0094	0.94%
C	FIRE DISTRICTS	1,878,649,370	457,321	0.0243	1.55%
D	EDUCATIONAL SERVICE UNITS	1,878,649,374	281,801	0.0150	0.96%
E	NATURAL RESOURCE DISTRICTS	1,878,649,373	540,613	0.0288	1.84%
F	COMMUNITY COLLEGE	1,878,649,374	1,737,758	0.0925	5.90%
G	COUNTY	1,878,649,374	4,609,507	0.2454	15.66%
H	CITY OR VILLAGE	219,253,644	1,771,507	0.8080	6.02%
I	SCHOOL DISTRICTS *	1,878,649,368	18,597,799	0.9900	63.18%
	BURT COUNTY	\$1,878,649,374	\$29,436,710	1.5669	100.00%

* Includes Learning Community and all School Bonds

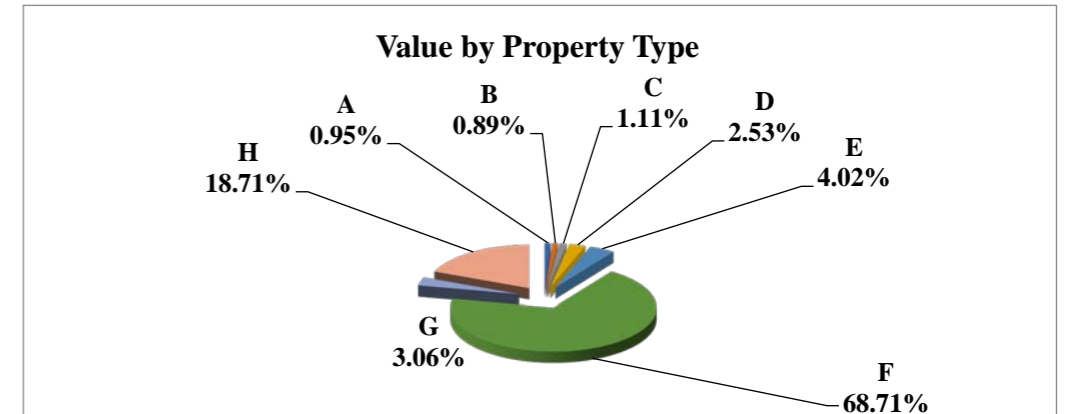


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$17,876,663	\$270,011	1.5104	0.92%
B	PUBLIC SERVIC ENTITIES	16,780,829	282,865	1.6856	0.96%
C	COMMERCIAL & INDUST. EQUIP.	20,942,480	398,878	1.9046	1.36%
D	AGRIC. MACHINERY & EQUIP.	47,543,677	713,145	1.5000	2.42%
E	AG-OUTBLDG & FARM SITE LAND	75,548,361	1,148,809	1.5206	3.90%
F	AGRICULTURAL LAND	1,290,897,498	18,920,828	1.4657	64.28%
G	COMMERCIAL, INDUST., & MINERAL	57,557,574	1,121,132	1.9478	3.81%
H	RESIDENTIAL **	351,502,292	6,581,043	1.8723	22.36%
	BURT COUNTY	\$1,878,649,374	\$29,436,710	1.5669	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$17,876,663	0.95%
B	PUBLIC SERVIC ENTITIES	16,780,829	0.89%
C	COMMERCIAL & INDUST. EQUIP.	20,942,480	1.11%
D	AGRIC. MACHINERY & EQUIP.	47,543,677	2.53%
E	AG-OUTBLDG & FARM SITE LAND	75,548,361	4.02%
F	AGRICULTURAL LAND	1,290,897,498	68.71%
G	COMMERCIAL, INDUST., & MINERAL	57,557,574	3.06%
H	RESIDENTIAL **	351,502,292	18.71%
	BURT COUNTY	\$1,878,649,374	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	David City, NE	Taxable Amland Acres:	
County Population:	8,369	Irrigated	135,463.52
Residential & Recreational Records:	4,092	Dryland	146,200.50
Commercial, Indust., & Mineral Records:	408	Grassland	65,434.84
Agricultural Records:	4,187	Wasteland	2,302.41
Total Taxable Real Property Records:	8,687	Other	1,326.20
		Total Acres	350,727.47

12 BUTLER COUNTY

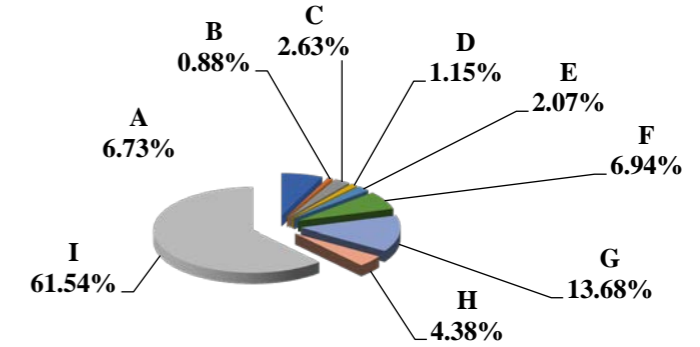
2022 Levels of Value

Residential:	93%
Commercial:	100%
Agricultural:	71%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,300,738,924	\$2,177,707	0.0947	6.73%
B	MISCELLANEOUS DISTRICTS	2,493,943,271	284,477	0.0114	0.88%
C	FIRE DISTRICTS	2,430,439,683	851,390	0.0350	2.63%
D	EDUCATIONAL SERVICE UNITS	2,484,948,035	373,419	0.0150	1.15%
E	NATURAL RESOURCE DISTRICTS	2,484,948,030	668,383	0.0269	2.07%
F	COMMUNITY COLLEGE	2,484,948,034	2,243,216	0.0903	6.94%
G	COUNTY	2,484,948,034	4,424,502	0.1781	13.68%
H	CITY OR VILLAGE	292,596,566	1,415,817	0.4839	4.38%
I	SCHOOL DISTRICTS *	2,484,948,034	19,901,000	0.8009	61.54%
	BUTLER COUNTY	\$2,484,948,034	\$32,339,910	1.3014	100.00%

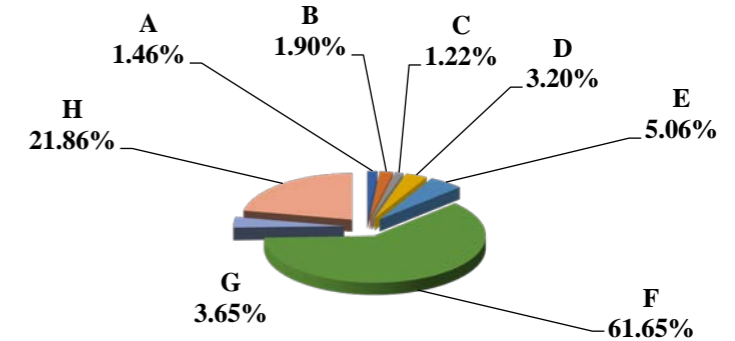
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$36,852,724	\$473,631	1.2852	1.46%
B	PUBLIC SERVIC ENTITIES	48,103,157	615,441	1.2794	1.90%
C	COMMERCIAL & INDUST. EQUIP.	26,419,958	393,251	1.4885	1.22%
D	AGRIC. MACHINERY & EQUIP.	82,882,933	1,035,723	1.2496	3.20%
E	AG-OUTBLDG & FARM SITE LAND	131,265,870	1,636,825	1.2470	5.06%
F	AGRICULTURAL LAND	1,591,514,745	19,936,285	1.2527	61.65%
G	COMMERCIAL, INDUST., & MINERAL	76,089,890	1,178,926	1.5494	3.65%
H	RESIDENTIAL **	491,818,757	7,069,829	1.4375	21.86%
	BUTLER COUNTY	\$2,484,948,034	\$32,339,910	1.3014	100.00%

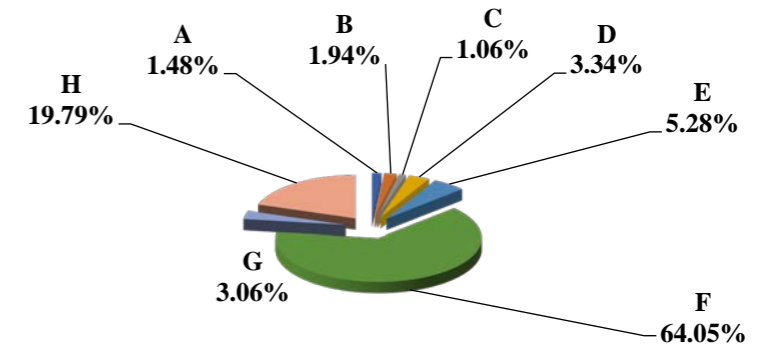
Property Taxes by Property Type



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$36,852,724	1.48%
B	PUBLIC SERVIC ENTITIES	48,103,157	1.94%
C	COMMERCIAL & INDUST. EQUIP.	26,419,958	1.06%
D	AGRIC. MACHINERY & EQUIP.	82,882,933	3.34%
E	AG-OUTBLDG & FARM SITE LAND	131,265,870	5.28%
F	AGRICULTURAL LAND	1,591,514,745	64.05%
G	COMMERCIAL, INDUST., & MINERAL	76,089,890	3.06%
H	RESIDENTIAL **	491,818,757	19.79%
	BUTLER COUNTY	\$2,484,948,034	100.00%

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

Value by Property Type



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

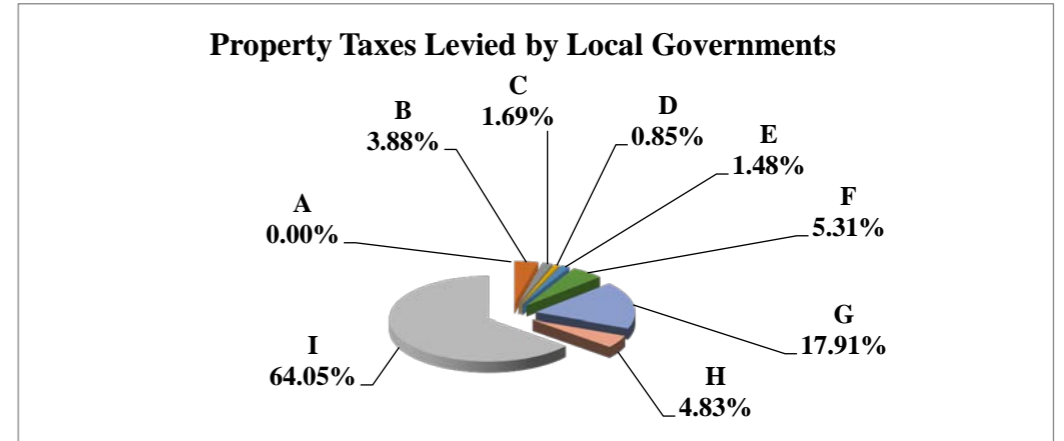
County Seat:	Plattsmouth, NE	Taxable Amland Acres:
County Population:	26,598	Irrigated 2,886.69
Residential & Recreational Records:	12,969	Dryland 253,649.02
Commercial, Indust., & Mineral Records:	960	Grassland 40,030.15
Agricultural Records:	5,228	Wasteland 817.46
Total Taxable Real Property Records:	19,157	Other 2,231.00
		Total Acres 299,614.32

13 CASS COUNTY

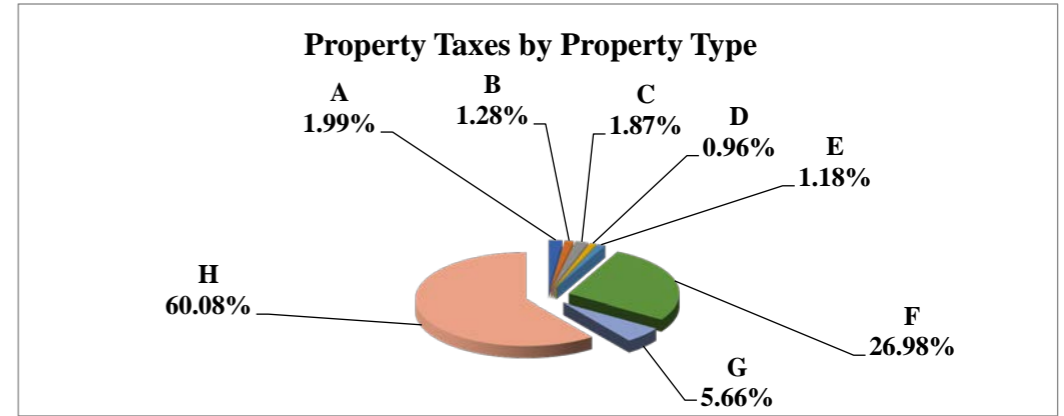
2022 Levels of Value	
Residential:	96%
Commercial:	92%
Agricultural:	71%
Ag Special Value:	71%

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	6,284,407,100	3,019,886	0.0481	3.88%
C	FIRE DISTRICTS	3,576,676,642	1,318,077	0.0369	1.69%
D	EDUCATIONAL SERVICE UNITS	4,409,798,526	664,147	0.0151	0.85%
E	NATURAL RESOURCE DISTRICTS	4,409,798,525	1,152,375	0.0261	1.48%
F	COMMUNITY COLLEGE	4,409,798,525	4,131,987	0.0937	5.31%
G	COUNTY	4,409,798,525	13,936,615	0.3160	17.91%
H	CITY OR VILLAGE	916,817,492	3,758,237	0.4099	4.83%
I	SCHOOL DISTRICTS *	4,409,798,520	49,843,780	1.1303	64.05%
	CASS COUNTY	\$4,409,798,525	\$77,825,105	1.7648	100.00%

* Includes Learning Community and all School Bonds

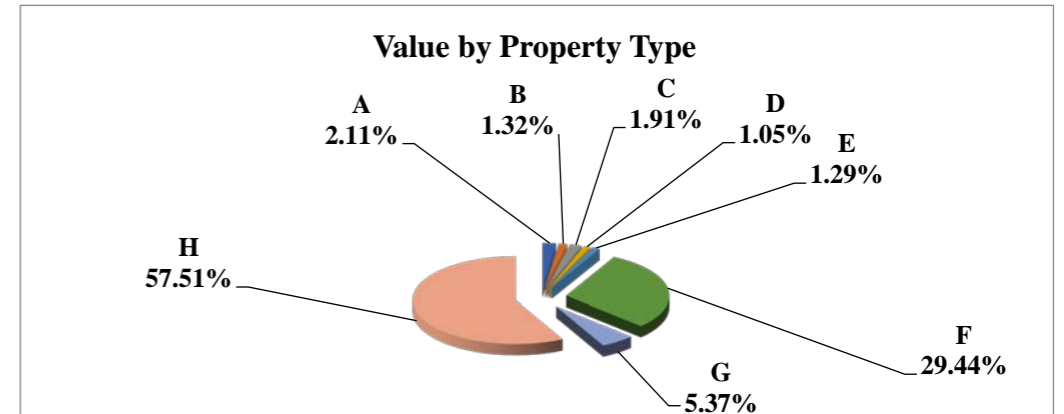


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$92,887,264	\$1,548,637	1.6672	1.99%
B	PUBLIC SERVIC ENTITIES	58,181,316	997,103	1.7138	1.28%
C	COMMERCIAL & INDUST. EQUIP.	84,250,485	1,454,780	1.7267	1.87%
D	AGRIC. MACHINERY & EQUIP.	46,341,525	744,674	1.6069	0.96%
E	AG-OUTBLDG & FARM SITE LAND	56,751,350	917,659	1.6170	1.18%
F	AGRICULTURAL LAND	1,298,447,796	20,999,614	1.6173	26.98%
G	COMMERCIAL, INDUST., & MINERAL	236,984,490	4,404,767	1.8587	5.66%
H	RESIDENTIAL **	2,535,954,299	46,757,872	1.8438	60.08%
	CASS COUNTY	\$4,409,798,525	\$77,825,105	1.7648	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$92,887,264	2.11%
B	PUBLIC SERVIC ENTITIES	58,181,316	1.32%
C	COMMERCIAL & INDUST. EQUIP.	84,250,485	1.91%
D	AGRIC. MACHINERY & EQUIP.	46,341,525	1.05%
E	AG-OUTBLDG & FARM SITE LAND	56,751,350	1.29%
F	AGRICULTURAL LAND	1,298,447,796	29.44%
G	COMMERCIAL, INDUST., & MINERAL	236,984,490	5.37%
H	RESIDENTIAL **	2,535,954,299	57.51%
	CASS COUNTY	\$4,409,798,525	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

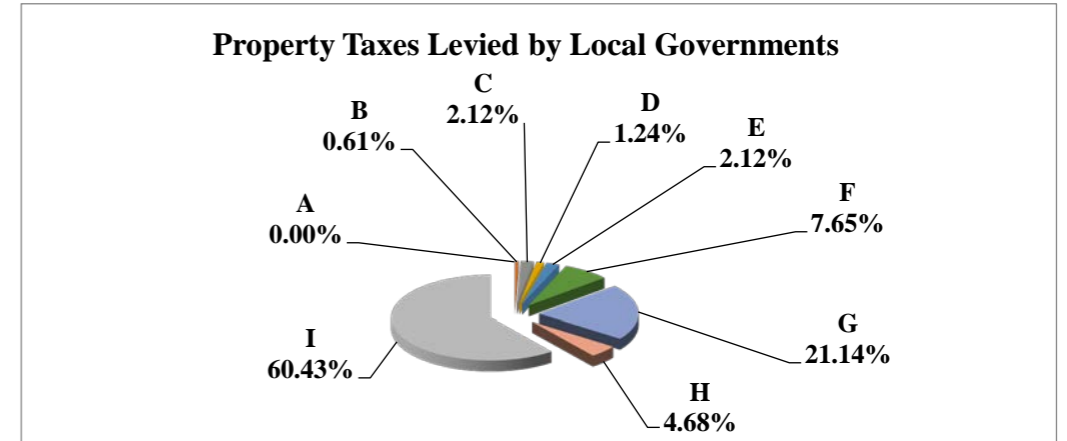
County Seat:	Hartington, NE	Taxable Amland Acres:	
County Population:	8,380	Irrigated	146,342.47
Residential & Recreational Records:	4,076	Dryland	203,558.48
Commercial, Indust., & Mineral Records:	646	Grassland	82,933.87
Agricultural Records:	4,422	Wasteland	4,233.67
Total Taxable Real Property Records:	9,144	Other	1,809.99
		Total Acres	438,878.48

14 CEDAR COUNTY

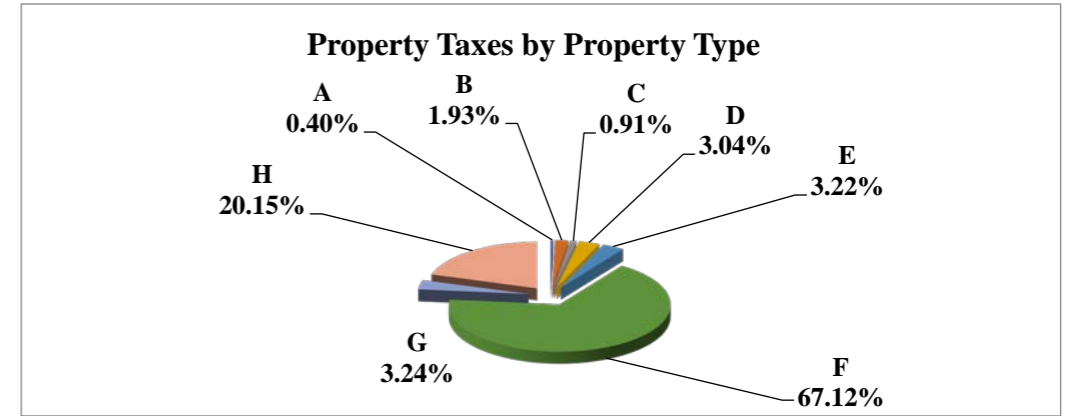
2022 Levels of Value	
Residential:	92%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,735,258,448	194,926	0.0071	0.61%
C	FIRE DISTRICTS	2,465,122,092	675,069	0.0274	2.12%
D	EDUCATIONAL SERVICE UNITS	2,630,791,693	394,620	0.0150	1.24%
E	NATURAL RESOURCE DISTRICTS	2,630,791,693	673,894	0.0256	2.12%
F	COMMUNITY COLLEGE	2,630,791,693	2,433,486	0.0925	7.65%
G	COUNTY	2,630,791,693	6,722,445	0.2555	21.14%
H	CITY OR VILLAGE	243,485,758	1,486,657	0.6106	4.68%
I	SCHOOL DISTRICTS *	2,630,791,693	19,214,022	0.7304	60.43%
	CEDAR COUNTY	\$2,630,791,693	\$31,795,119	1.2086	100.00%

* Includes Learning Community and all School Bonds

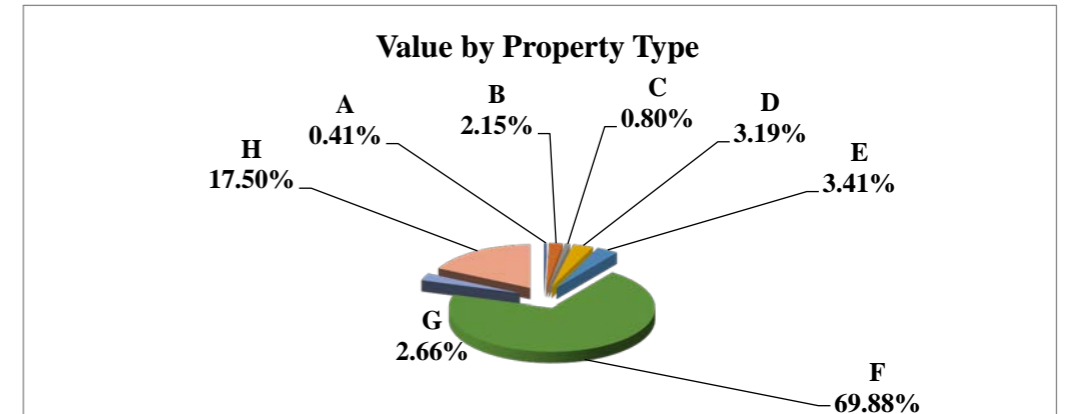


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$10,797,554	\$128,578	1.1908	0.40%
B	PUBLIC SERVIC ENTITIES	56,498,891	614,443	1.0875	1.93%
C	COMMERCIAL & INDUST. EQUIP.	21,030,059	287,748	1.3683	0.91%
D	AGRIC. MACHINERY & EQUIP.	83,898,554	965,009	1.1502	3.04%
E	AG-OUTBLDG & FARM SITE LAND	89,736,975	1,022,711	1.1397	3.22%
F	AGRICULTURAL LAND	1,838,298,945	21,341,183	1.1609	67.12%
G	COMMERCIAL, INDUST., & MINERAL	70,048,835	1,029,140	1.4692	3.24%
H	RESIDENTIAL **	460,481,880	6,406,306	1.3912	20.15%
	CEDAR COUNTY	\$2,630,791,693	\$31,795,119	1.2086	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$10,797,554	0.41%
B	PUBLIC SERVIC ENTITIES	56,498,891	2.15%
C	COMMERCIAL & INDUST. EQUIP.	21,030,059	0.80%
D	AGRIC. MACHINERY & EQUIP.	83,898,554	3.19%
E	AG-OUTBLDG & FARM SITE LAND	89,736,975	3.41%
F	AGRICULTURAL LAND	1,838,298,945	69.88%
G	COMMERCIAL, INDUST., & MINERAL	70,048,835	2.66%
H	RESIDENTIAL **	460,481,880	17.50%
	CEDAR COUNTY	\$2,630,791,693	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

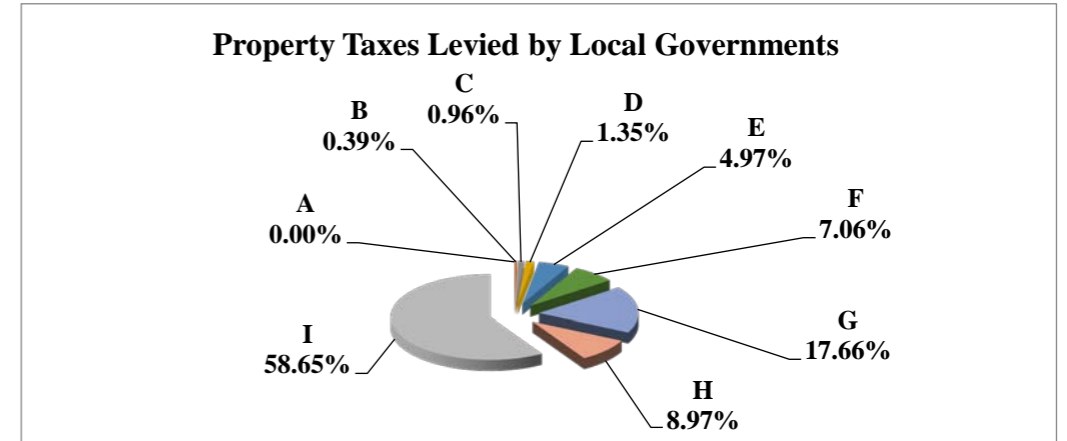
County Seat:	Imperial, NE	Taxable Amland Acres:
County Population:	3,893	Irrigated 189,610.98
Residential & Recreational Records:	1,771	Dryland 102,316.39
Commercial, Indust., & Mineral Records:	549	Grassland 257,754.44
Agricultural Records:	2,669	Wasteland 1,015.25
Total Taxable Real Property Records:	4,989	Other 1,498.55
		Total Acres 552,195.61

15 CHASE COUNTY

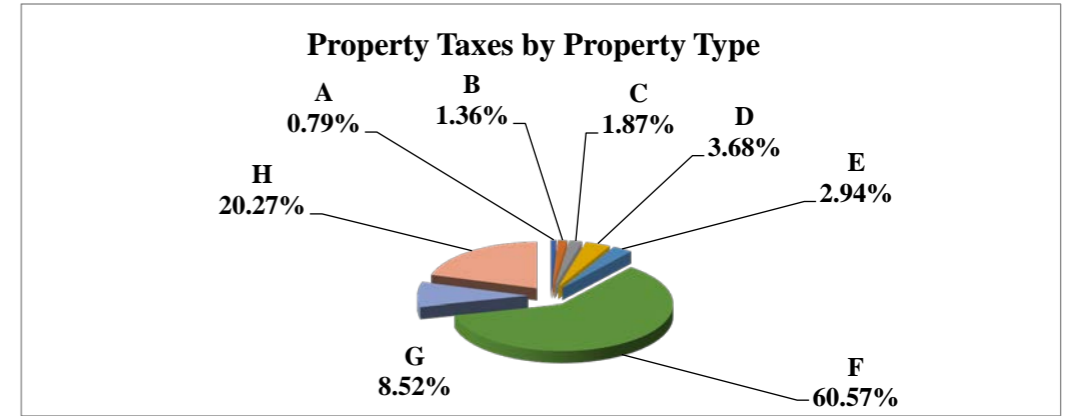
2022 Levels of Value	
Residential:	93%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,269,528,844	62,080	0.0027	0.39%
C	FIRE DISTRICTS	1,234,797,666	154,542	0.0125	0.96%
D	EDUCATIONAL SERVICE UNITS	1,455,499,568	218,259	0.0150	1.35%
E	NATURAL RESOURCE DISTRICTS	1,455,499,568	800,530	0.0550	4.97%
F	COMMUNITY COLLEGE	1,455,499,568	1,137,770	0.0782	7.06%
G	COUNTY	1,455,499,568	2,846,168	0.1955	17.66%
H	CITY OR VILLAGE	222,093,176	1,446,407	0.6513	8.97%
I	SCHOOL DISTRICTS *	1,455,499,568	9,454,501	0.6496	58.65%
	CHASE COUNTY	\$1,455,499,568	\$16,120,257	1.1075	100.00%

* Includes Learning Community and all School Bonds

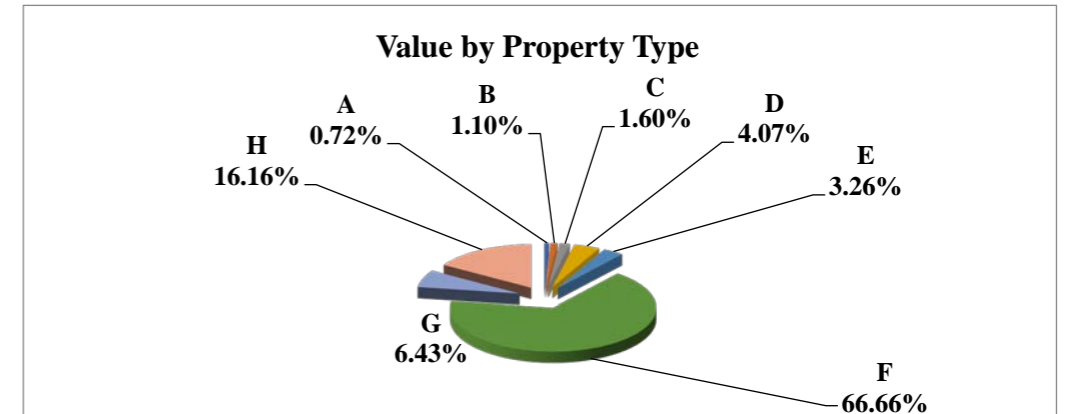


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$10,424,932	\$127,483	1.2229	0.79%
B	PUBLIC SERVIC ENTITIES	16,002,364	219,226	1.3700	1.36%
C	COMMERCIAL & INDUST. EQUIP.	23,295,797	301,135	1.2927	1.87%
D	AGRIC. MACHINERY & EQUIP.	59,218,417	593,808	1.0027	3.68%
E	AG-OUTBLDG & FARM SITE LAND	47,431,451	474,344	1.0001	2.94%
F	AGRICULTURAL LAND	970,254,594	9,763,923	1.0063	60.57%
G	COMMERCIAL, INDUST., & MINERAL	93,628,396	1,373,132	1.4666	8.52%
H	RESIDENTIAL **	235,243,617	3,267,206	1.3889	20.27%
	CHASE COUNTY	\$1,455,499,568	\$16,120,257	1.1075	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$10,424,932	0.72%
B	PUBLIC SERVIC ENTITIES	16,002,364	1.10%
C	COMMERCIAL & INDUST. EQUIP.	23,295,797	1.60%
D	AGRIC. MACHINERY & EQUIP.	59,218,417	4.07%
E	AG-OUTBLDG & FARM SITE LAND	47,431,451	3.26%
F	AGRICULTURAL LAND	970,254,594	66.66%
G	COMMERCIAL, INDUST., & MINERAL	93,628,396	6.43%
H	RESIDENTIAL **	235,243,617	16.16%
	CHASE COUNTY	\$1,455,499,568	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

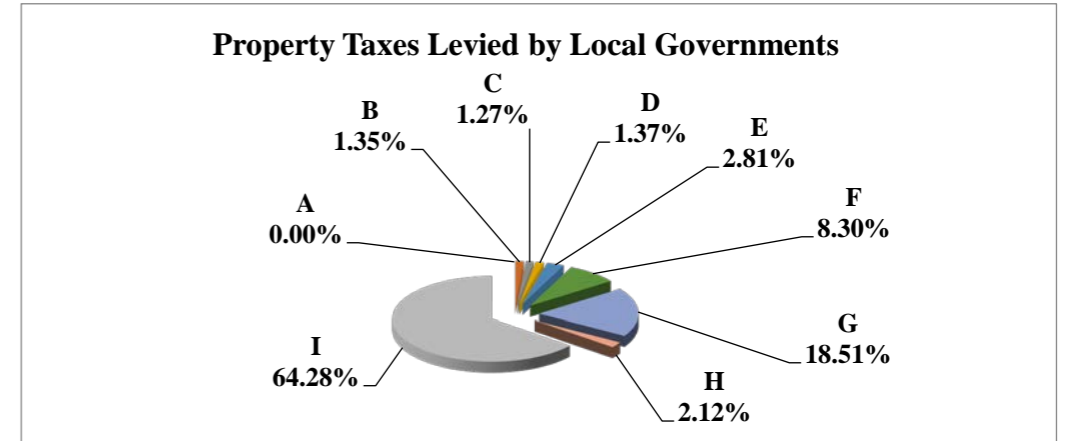
County Seat:	Valentine, NE	Taxable Amland Acres:
County Population:	5,455	Irrigated 56,777.88
Residential & Recreational Records:	2,672	Dryland 16,877.89
Commercial, Indust., & Mineral Records:	664	Grassland 3,454,644.06
Agricultural Records:	11,507	Wasteland 53,742.78
Total Taxable Real Property Records:	14,843	Other 477.23
		Total Acres 3,582,519.84

16 CHERRY COUNTY

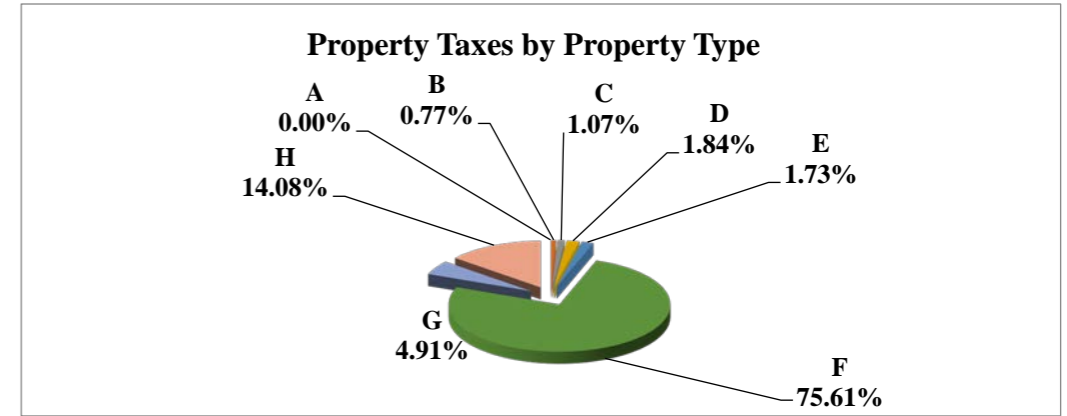
2022 Levels of Value	
Residential:	95%
Commercial:	97%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	6,663,465,630	314,061	0.0047	1.35%
C	FIRE DISTRICTS	2,007,632,375	295,654	0.0147	1.27%
D	EDUCATIONAL SERVICE UNITS	2,219,986,413	318,182	0.0143	1.37%
E	NATURAL RESOURCE DISTRICTS	2,219,986,413	653,839	0.0295	2.81%
F	COMMUNITY COLLEGE	2,219,986,413	1,932,625	0.0871	8.30%
G	COUNTY	2,219,986,414	4,307,567	0.1940	18.51%
H	CITY OR VILLAGE	229,563,223	492,687	0.2146	2.12%
I	SCHOOL DISTRICTS *	2,219,986,412	14,960,001	0.6739	64.28%
	CHERRY COUNTY	\$2,219,986,414	\$23,274,617	1.0484	100.00%

* Includes Learning Community and all School Bonds

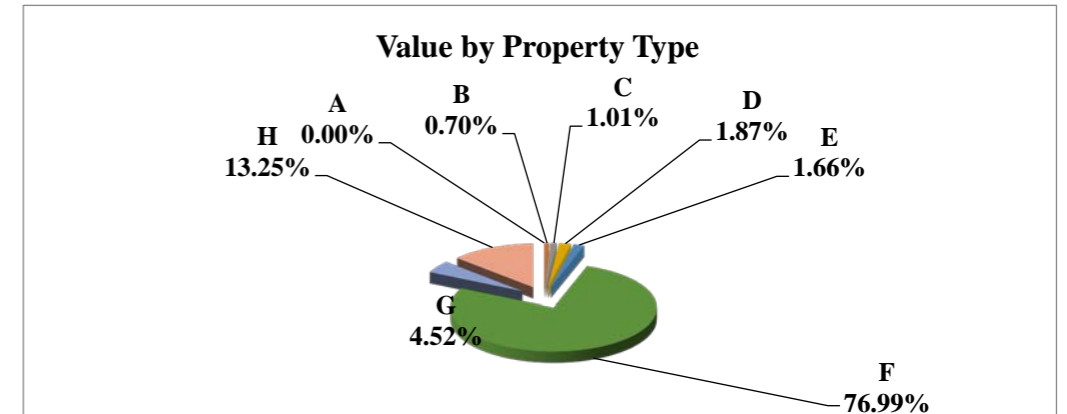


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	15,634,303	179,233	1.1464	0.77%
C	COMMERCIAL & INDUST. EQUIP.	22,436,168	248,325	1.1068	1.07%
D	AGRIC. MACHINERY & EQUIP.	41,516,656	428,327	1.0317	1.84%
E	AG-OUTBLDG & FARM SITE LAND	36,908,739	402,785	1.0913	1.73%
F	AGRICULTURAL LAND	1,709,098,305	17,596,998	1.0296	75.61%
G	COMMERCIAL, INDUST., & MINERAL	100,339,794	1,142,829	1.1390	4.91%
H	RESIDENTIAL **	294,052,449	3,276,121	1.1141	14.08%
	CHERRY COUNTY	\$2,219,986,414	\$23,274,617	1.0484	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	15,634,303	0.70%
C	COMMERCIAL & INDUST. EQUIP.	22,436,168	1.01%
D	AGRIC. MACHINERY & EQUIP.	41,516,656	1.87%
E	AG-OUTBLDG & FARM SITE LAND	36,908,739	1.66%
F	AGRICULTURAL LAND	1,709,098,305	76.99%
G	COMMERCIAL, INDUST., & MINERAL	100,339,794	4.52%
H	RESIDENTIAL **	294,052,449	13.25%
	CHERRY COUNTY	\$2,219,986,414	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

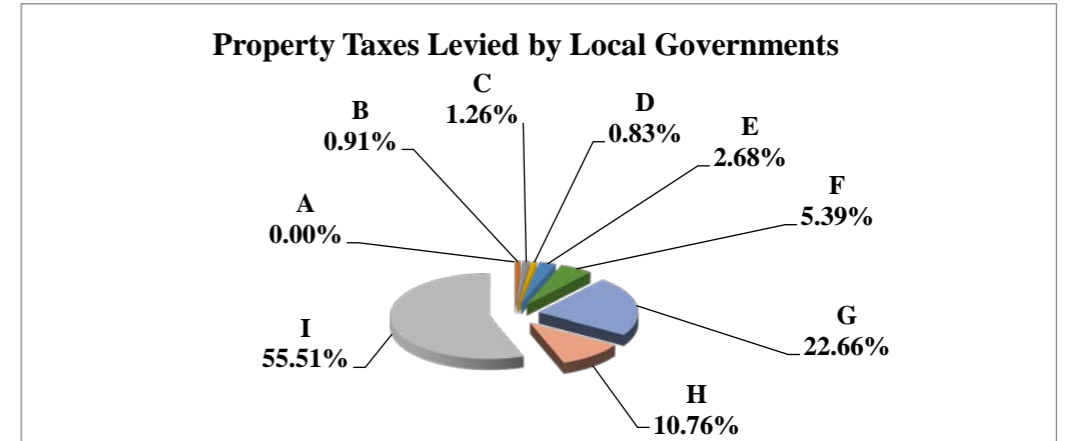
County Seat:	Sidney, NE	Taxable Amland Acres:	
County Population:	9,468	Irrigated	60,590.52
Residential & Recreational Records:	4,914	Dryland	401,503.43
Commercial, Indust., & Mineral Records:	1,713	Grassland	248,172.99
Agricultural Records:	3,438	Wasteland	15,872.66
Total Taxable Real Property Records:	10,065	Other	1,350.17
		Total Acres	727,489.77

17 CHEYENNE COUNTY

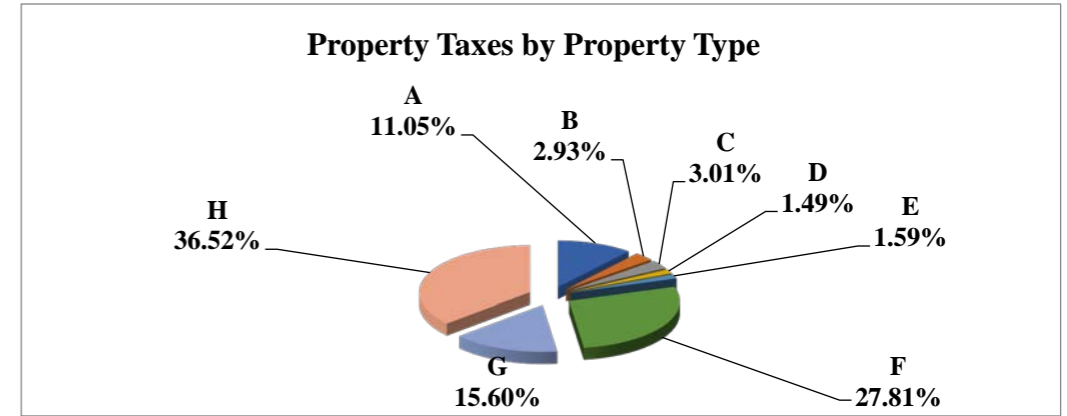
2022 Levels of Value	
Residential:	97%
Commercial:	97%
Agricultural:	74%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,233,997,173	247,438	0.0111	0.91%
C	FIRE DISTRICTS	950,954,771	340,629	0.0358	1.26%
D	EDUCATIONAL SERVICE UNITS	1,452,186,413	224,305	0.0154	0.83%
E	NATURAL RESOURCE DISTRICTS	1,452,186,413	725,369	0.0500	2.68%
F	COMMUNITY COLLEGE	1,452,186,413	1,460,555	0.1006	5.39%
G	COUNTY	1,452,186,414	6,138,883	0.4227	22.66%
H	CITY OR VILLAGE	523,743,479	2,914,662	0.5565	10.76%
I	SCHOOL DISTRICTS *	1,452,186,411	15,039,228	1.0356	55.51%
	CHEYENNE COUNTY	\$1,452,186,414	\$27,091,069	1.8655	100.00%

* Includes Learning Community and all School Bonds

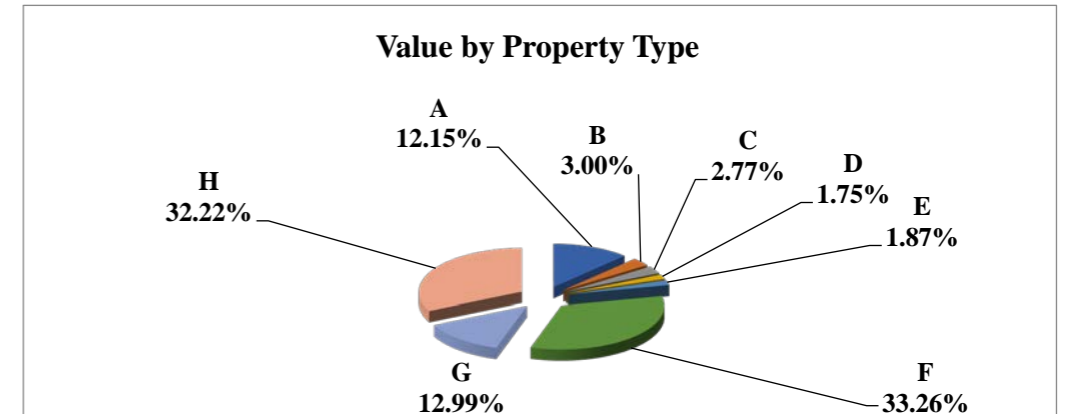


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$176,440,169	\$2,994,132	1.6970	11.05%
B	PUBLIC SERVIC ENTITIES	43,581,643	792,806	1.8191	2.93%
C	COMMERCIAL & INDUST. EQUIP.	40,244,913	814,131	2.0229	3.01%
D	AGRIC. MACHINERY & EQUIP.	25,384,267	404,641	1.5941	1.49%
E	AG-OUTBLDG & FARM SITE LAND	27,088,557	430,989	1.5910	1.59%
F	AGRICULTURAL LAND	482,991,698	7,534,452	1.5600	27.81%
G	COMMERCIAL, INDUST., & MINERAL	188,580,024	4,225,461	2.2407	15.60%
H	RESIDENTIAL **	467,875,143	9,894,457	2.1148	36.52%
	CHEYENNE COUNTY	\$1,452,186,414	\$27,091,069	1.8655	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$176,440,169	12.15%
B	PUBLIC SERVIC ENTITIES	43,581,643	3.00%
C	COMMERCIAL & INDUST. EQUIP.	40,244,913	2.77%
D	AGRIC. MACHINERY & EQUIP.	25,384,267	1.75%
E	AG-OUTBLDG & FARM SITE LAND	27,088,557	1.87%
F	AGRICULTURAL LAND	482,991,698	33.26%
G	COMMERCIAL, INDUST., & MINERAL	188,580,024	12.99%
H	RESIDENTIAL **	467,875,143	32.22%
	CHEYENNE COUNTY	\$1,452,186,414	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

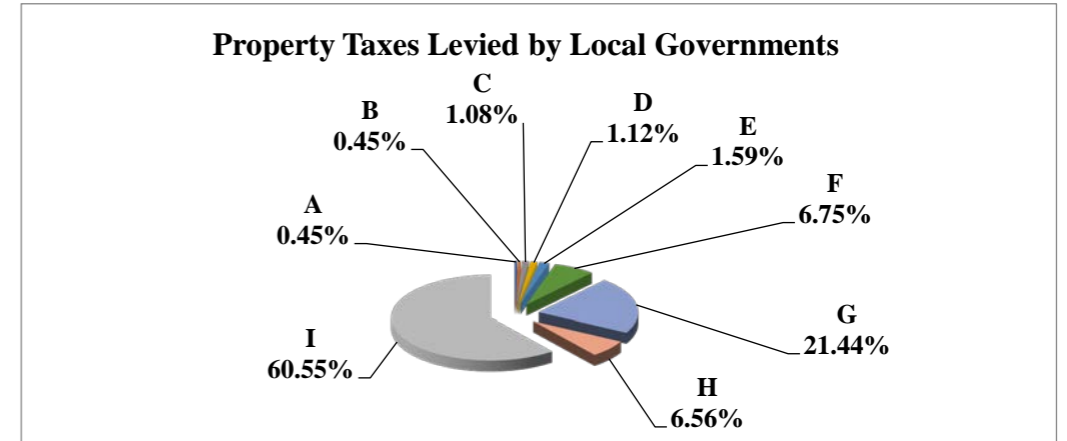
County Seat:	Clay Center, NE	Taxable Amland Acres:	
County Population:	6,104	Irrigated	228,083.77
Residential & Recreational Records:	3,323	Dryland	49,301.91
Commercial, Indust., & Mineral Records:	650	Grassland	22,746.97
Agricultural Records:	3,489	Wasteland	21.53
Total Taxable Real Property Records:	7,462	Other	386.38
		Total Acres	300,540.56

18 CLAY COUNTY

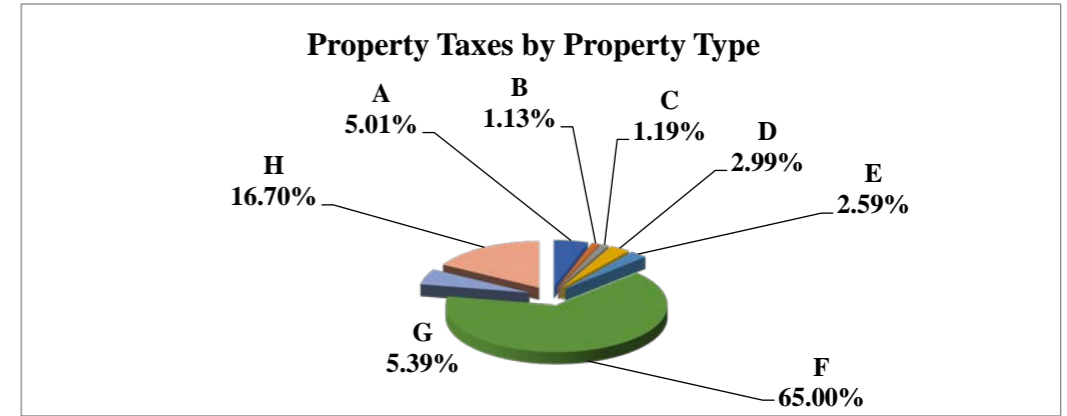
2022 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,170,390,091	\$129,801	0.0060	0.45%
B	MISCELLANEOUS DISTRICTS	2,305,254,110	131,347	0.0057	0.45%
C	FIRE DISTRICTS	1,903,611,383	313,081	0.0164	1.08%
D	EDUCATIONAL SERVICE UNITS	2,170,390,087	326,084	0.0150	1.12%
E	NATURAL RESOURCE DISTRICTS	2,170,390,090	461,980	0.0213	1.59%
F	COMMUNITY COLLEGE	2,170,390,088	1,959,258	0.0903	6.75%
G	COUNTY	2,170,390,088	6,220,801	0.2866	21.44%
H	CITY OR VILLAGE	268,666,877	1,902,284	0.7080	6.56%
I	SCHOOL DISTRICTS *	2,170,390,089	17,568,482	0.8095	60.55%
	CLAY COUNTY	\$2,170,390,088	\$29,013,118	1.3368	100.00%

* Includes Learning Community and all School Bonds

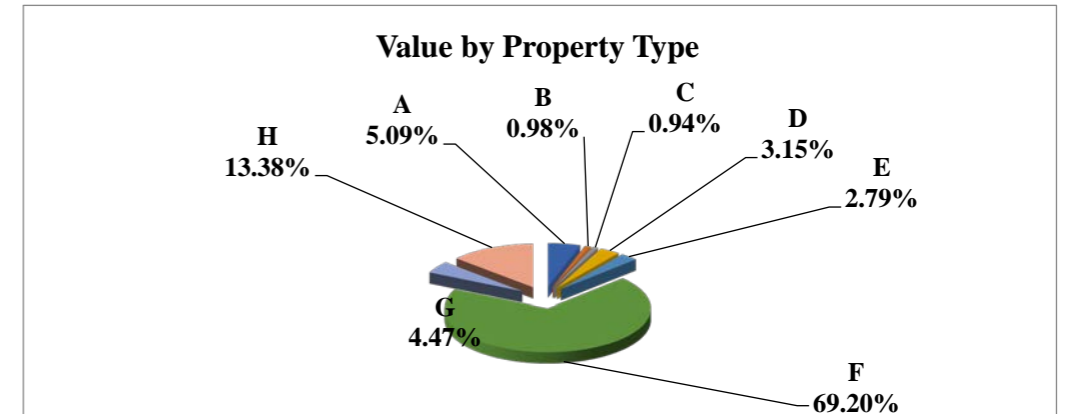


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$110,474,920	\$1,452,287	1.3146	5.01%
B	PUBLIC SERVIC ENTITIES	21,344,218	328,473	1.5389	1.13%
C	COMMERCIAL & INDUST. EQUIP.	20,421,508	345,379	1.6913	1.19%
D	AGRIC. MACHINERY & EQUIP.	68,449,562	867,413	1.2672	2.99%
E	AG-OUTBLDG & FARM SITE LAND	60,602,360	752,285	1.2413	2.59%
F	AGRICULTURAL LAND	1,501,884,240	18,857,487	1.2556	65.00%
G	COMMERCIAL, INDUST., & MINERAL	96,913,045	1,563,942	1.6138	5.39%
H	RESIDENTIAL **	290,300,235	4,845,852	1.6693	16.70%
	CLAY COUNTY	\$2,170,390,088	\$29,013,118	1.3368	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$110,474,920	5.09%
B	PUBLIC SERVIC ENTITIES	21,344,218	0.98%
C	COMMERCIAL & INDUST. EQUIP.	20,421,508	0.94%
D	AGRIC. MACHINERY & EQUIP.	68,449,562	3.15%
E	AG-OUTBLDG & FARM SITE LAND	60,602,360	2.79%
F	AGRICULTURAL LAND	1,501,884,240	69.20%
G	COMMERCIAL, INDUST., & MINERAL	96,913,045	4.47%
H	RESIDENTIAL **	290,300,235	13.38%
	CLAY COUNTY	\$2,170,390,088	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

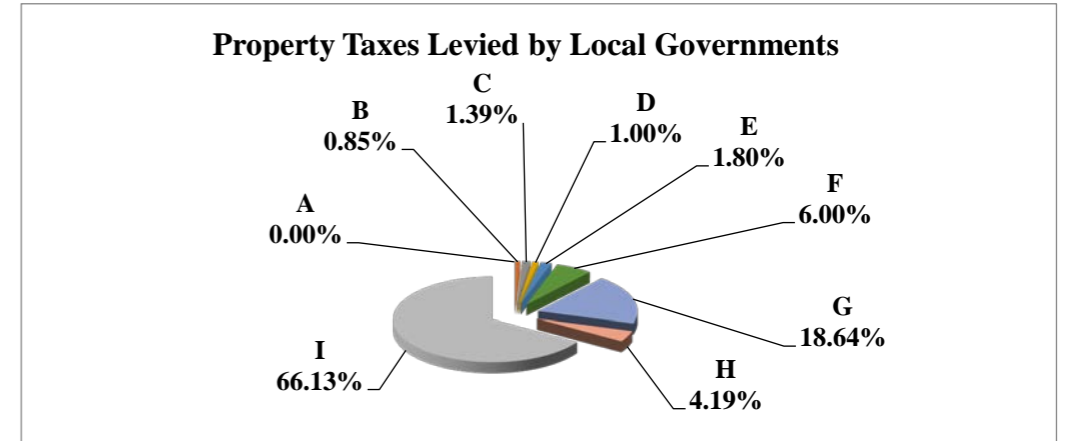
County Seat:	Schuyler, NE	Taxable Amland Acres:
County Population:	10,582	Irrigated 78,568.30
Residential & Recreational Records:	3,960	Dryland 130,035.40
Commercial, Indust., & Mineral Records:	580	Grassland 25,719.85
Agricultural Records:	3,833	Wasteland 6,585.70
Total Taxable Real Property Records:	8,373	Other 574.27
		Total Acres 241,483.52

19 COLFAX COUNTY

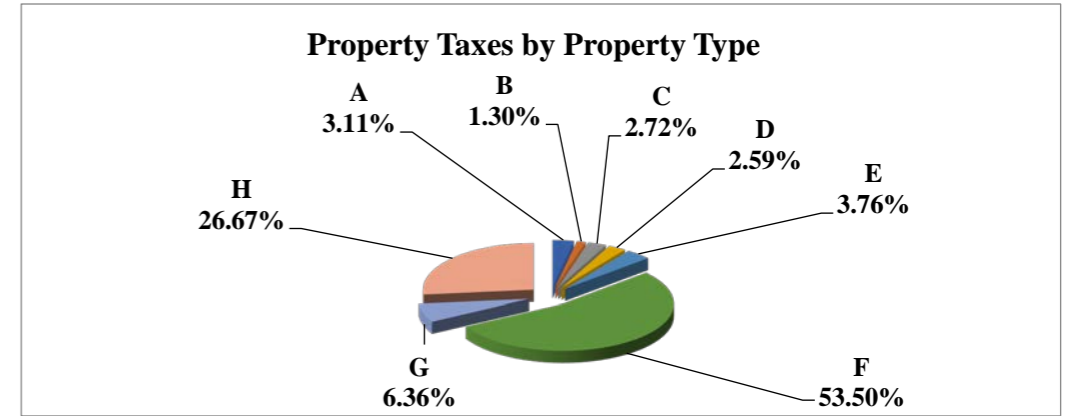
2022 Levels of Value	
Residential:	94%
Commercial:	100%
Agricultural:	72%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,370,387,160	259,710	0.0110	0.85%
C	FIRE DISTRICTS	1,994,920,280	424,090	0.0213	1.39%
D	EDUCATIONAL SERVICE UNITS	2,026,934,144	304,041	0.0150	1.00%
E	NATURAL RESOURCE DISTRICTS	2,026,934,144	548,963	0.0271	1.80%
F	COMMUNITY COLLEGE	2,026,934,144	1,829,757	0.0903	6.00%
G	COUNTY	2,026,934,144	5,682,578	0.2804	18.64%
H	CITY OR VILLAGE	335,815,340	1,275,867	0.3799	4.19%
I	SCHOOL DISTRICTS *	2,026,934,144	20,158,177	0.9945	66.13%
	COLFAX COUNTY	\$2,026,934,144	\$30,483,183	1.5039	100.00%

* Includes Learning Community and all School Bonds

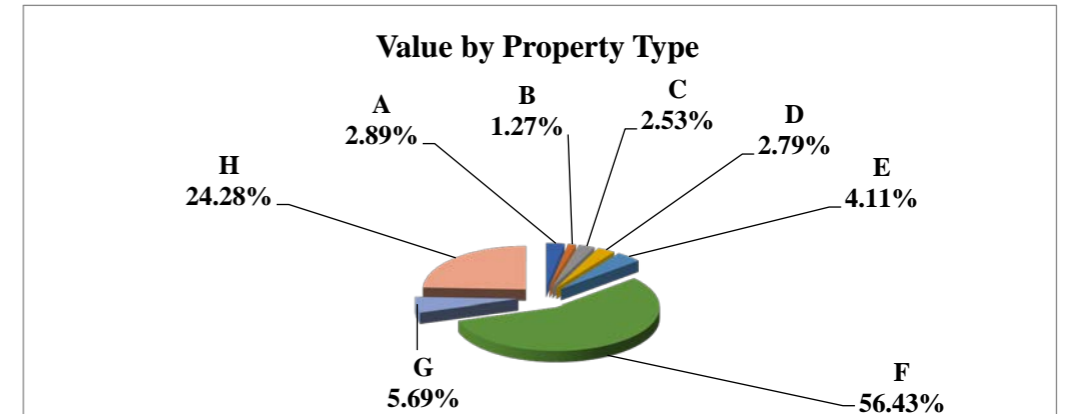


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$58,671,175	\$946,890	1.6139	3.11%
B	PUBLIC SERVIC ENTITIES	25,785,250	397,482	1.5415	1.30%
C	COMMERCIAL & INDUST. EQUIP.	51,244,643	827,902	1.6156	2.72%
D	AGRIC. MACHINERY & EQUIP.	56,493,824	790,726	1.3997	2.59%
E	AG-OUTBLDG & FARM SITE LAND	83,312,440	1,146,148	1.3757	3.76%
F	AGRICULTURAL LAND	1,143,849,535	16,307,072	1.4256	53.50%
G	COMMERCIAL, INDUST., & MINERAL	115,397,632	1,938,471	1.6798	6.36%
H	RESIDENTIAL **	492,179,645	8,128,492	1.6515	26.67%
	COLFAX COUNTY	\$2,026,934,144	\$30,483,183	1.5039	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$58,671,175	2.89%
B	PUBLIC SERVIC ENTITIES	25,785,250	1.27%
C	COMMERCIAL & INDUST. EQUIP.	51,244,643	2.53%
D	AGRIC. MACHINERY & EQUIP.	56,493,824	2.79%
E	AG-OUTBLDG & FARM SITE LAND	83,312,440	4.11%
F	AGRICULTURAL LAND	1,143,849,535	56.43%
G	COMMERCIAL, INDUST., & MINERAL	115,397,632	5.69%
H	RESIDENTIAL **	492,179,645	24.28%
	COLFAX COUNTY	\$2,026,934,144	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	West Point, NE	Taxable Amland Acres:	
County Population:	9,013	Irrigated	59,547.41
Residential & Recreational Records:	3,721	Dryland	236,513.57
Commercial, Indust., & Mineral Records:	721	Grassland	33,150.81
Agricultural Records:	4,579	Wasteland	3,789.15
Total Taxable Real Property Records:	9,021	Other	8,103.15
		Total Acres	341,104.09

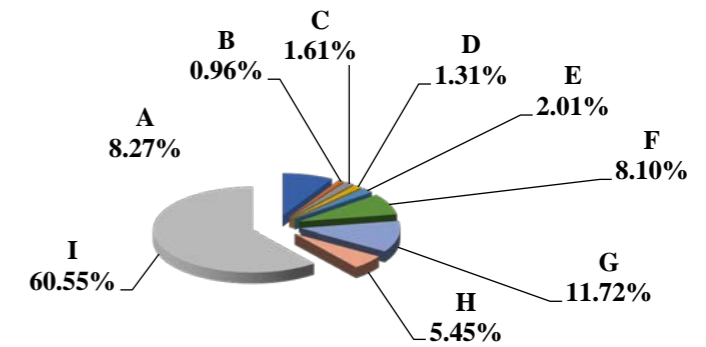
20 CUMING COUNTY

2022 Levels of Value	
Residential:	97%
Commercial:	96%
Agricultural:	72%
Ag Special Value:	72%

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,450,393,782	\$2,673,715	0.1091	8.27%
B	MISCELLANEOUS DISTRICTS	5,337,609,084	308,770	0.0058	0.96%
C	FIRE DISTRICTS	2,395,119,230	521,694	0.0218	1.61%
D	EDUCATIONAL SERVICE UNITS	2,831,595,255	424,740	0.0150	1.31%
E	NATURAL RESOURCE DISTRICTS	2,831,595,255	650,362	0.0230	2.01%
F	COMMUNITY COLLEGE	2,831,595,255	2,619,229	0.0925	8.10%
G	COUNTY	2,831,595,255	3,788,905	0.1338	11.72%
H	CITY OR VILLAGE	436,476,025	1,762,241	0.4037	5.45%
I	SCHOOL DISTRICTS *	2,831,595,255	19,572,184	0.6912	60.55%
	CUMING COUNTY	\$2,831,595,255	\$32,321,841	1.1415	100.00%

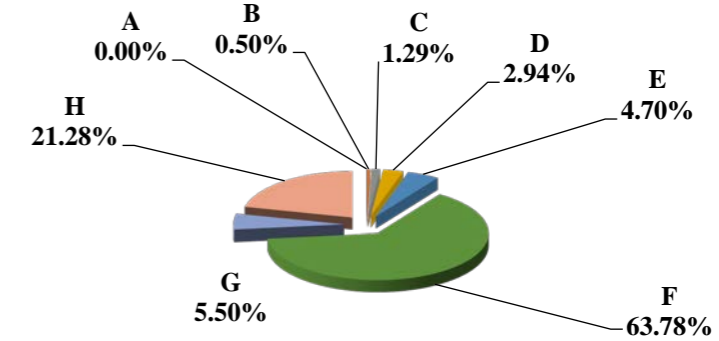
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	13,519,382	162,098	1.1990	0.50%
C	COMMERCIAL & INDUST. EQUIP.	33,688,639	417,260	1.2386	1.29%
D	AGRIC. MACHINERY & EQUIP.	86,697,138	950,047	1.0958	2.94%
E	AG-OUTBLDG & FARM SITE LAND	139,733,715	1,520,560	1.0882	4.70%
F	AGRICULTURAL LAND	1,875,714,695	20,615,420	1.0991	63.78%
G	COMMERCIAL, INDUST., & MINERAL	134,605,895	1,778,302	1.3211	5.50%
H	RESIDENTIAL **	547,635,791	6,878,154	1.2560	21.28%
	CUMING COUNTY	\$2,831,595,255	\$32,321,841	1.1415	100.00%

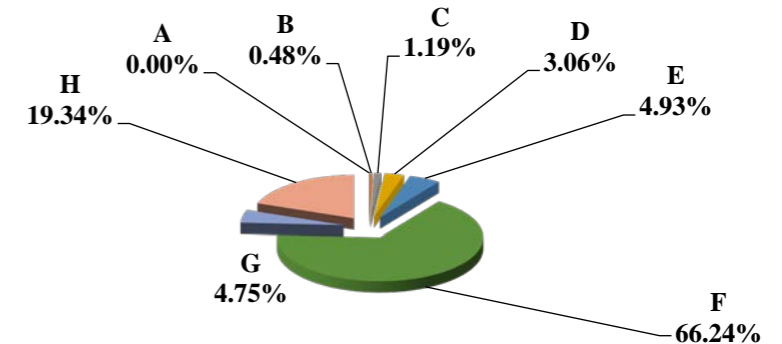
Property Taxes by Property Type



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	13,519,382	0.48%
C	COMMERCIAL & INDUST. EQUIP.	33,688,639	1.19%
D	AGRIC. MACHINERY & EQUIP.	86,697,138	3.06%
E	AG-OUTBLDG & FARM SITE LAND	139,733,715	4.93%
F	AGRICULTURAL LAND	1,875,714,695	66.24%
G	COMMERCIAL, INDUST., & MINERAL	134,605,895	4.75%
H	RESIDENTIAL **	547,635,791	19.34%
	CUMING COUNTY	\$2,831,595,255	100.00%

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

Value by Property Type



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

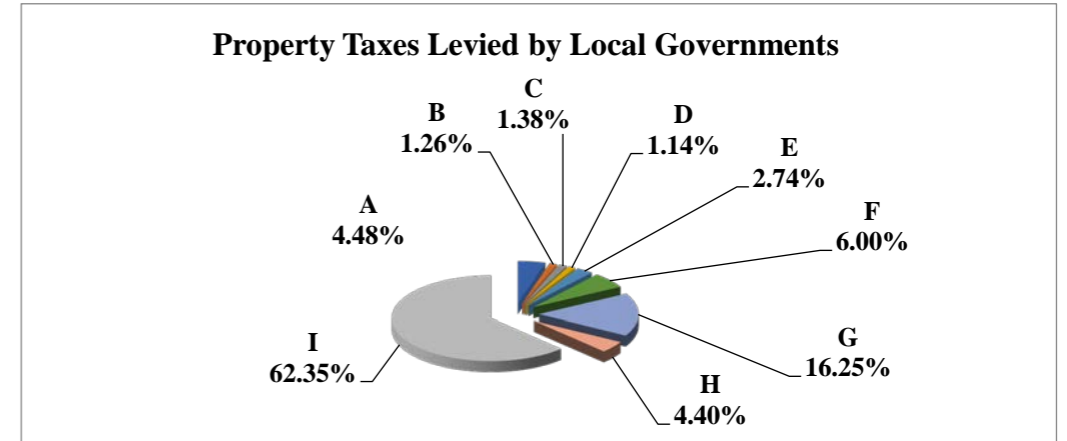
County Seat:	Broken Bow, NE	Taxable Amland Acres:	
County Population:	10,545	Irrigated	282,995.33
Residential & Recreational Records:	4,745	Dryland	152,761.44
Commercial, Indust., & Mineral Records:	793	Grassland	1,171,884.64
Agricultural Records:	9,128	Wasteland	3,027.48
Total Taxable Real Property Records:	14,666	Other	0.00
		Total Acres	1,610,668.89

21 CUSTER COUNTY

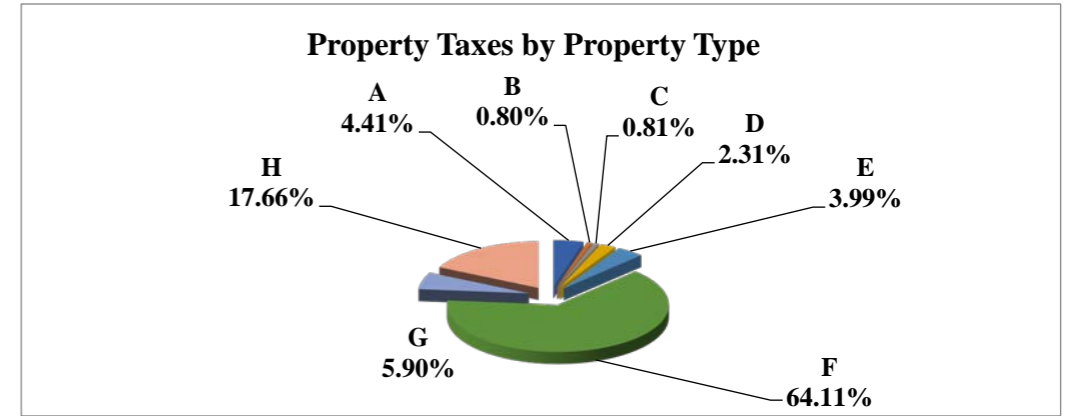
2022 Levels of Value	
Residential:	93%
Commercial:	99%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$3,483,938,652	\$2,033,315	0.0584	4.48%
B	MISCELLANEOUS DISTRICTS	4,623,866,713	570,898	0.0123	1.26%
C	FIRE DISTRICTS	3,226,193,876	627,743	0.0195	1.38%
D	EDUCATIONAL SERVICE UNITS	3,483,938,639	518,272	0.0149	1.14%
E	NATURAL RESOURCE DISTRICTS	3,483,938,640	1,242,877	0.0357	2.74%
F	COMMUNITY COLLEGE	3,483,938,639	2,723,400	0.0782	6.00%
G	COUNTY	3,483,938,639	7,376,836	0.2117	16.25%
H	CITY OR VILLAGE	392,915,164	1,997,525	0.5084	4.40%
I	SCHOOL DISTRICTS *	3,483,938,644	28,307,975	0.8125	62.35%
	CUSTER COUNTY	\$3,483,938,639	\$45,398,839	1.3031	100.00%

* Includes Learning Community and all School Bonds

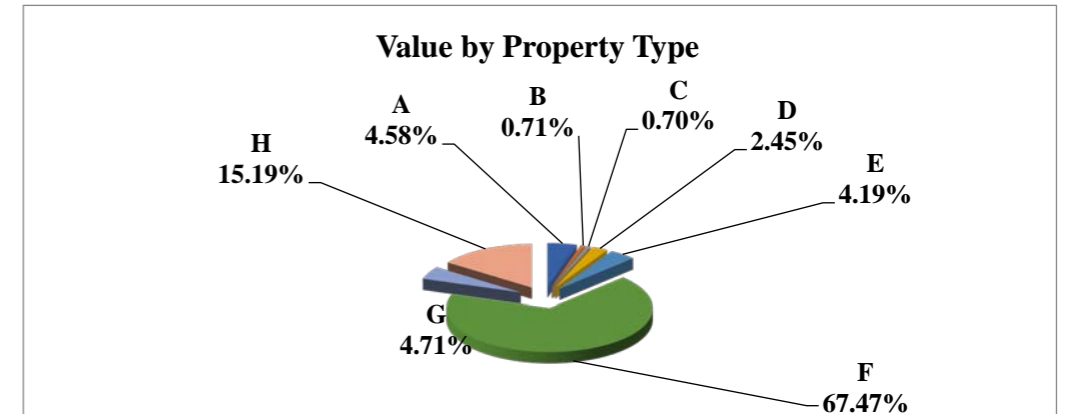


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$159,632,104	\$2,000,880	1.2534	4.41%
B	PUBLIC SERVIC ENTITIES	24,649,339	365,059	1.4810	0.80%
C	COMMERCIAL & INDUST. EQUIP.	24,483,234	369,748	1.5102	0.81%
D	AGRIC. MACHINERY & EQUIP.	85,417,649	1,049,852	1.2291	2.31%
E	AG-OUTBLDG & FARM SITE LAND	145,829,534	1,813,201	1.2434	3.99%
F	AGRICULTURAL LAND	2,350,544,233	29,105,977	1.2383	64.11%
G	COMMERCIAL, INDUST., & MINERAL	164,232,436	2,677,397	1.6302	5.90%
H	RESIDENTIAL **	529,150,110	8,016,725	1.5150	17.66%
	CUSTER COUNTY	\$3,483,938,639	\$45,398,839	1.3031	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$159,632,104	4.58%
B	PUBLIC SERVIC ENTITIES	24,649,339	0.71%
C	COMMERCIAL & INDUST. EQUIP.	24,483,234	0.70%
D	AGRIC. MACHINERY & EQUIP.	85,417,649	2.45%
E	AG-OUTBLDG & FARM SITE LAND	145,829,534	4.19%
F	AGRICULTURAL LAND	2,350,544,233	67.47%
G	COMMERCIAL, INDUST., & MINERAL	164,232,436	4.71%
H	RESIDENTIAL **	529,150,110	15.19%
	CUSTER COUNTY	\$3,483,938,639	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

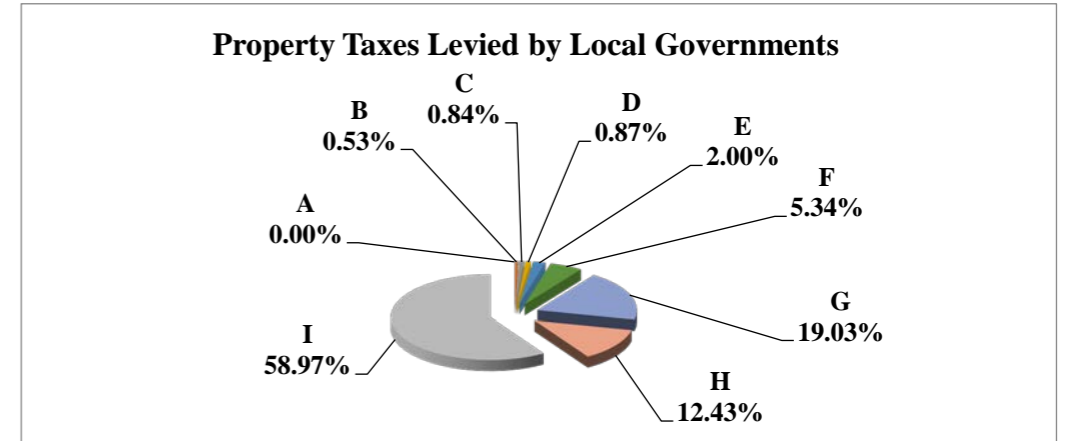
County Seat:	Dakota City, NE	Taxable Amland Acres:	
County Population:	21,582	Irrigated	16,886.31
Residential & Recreational Records:	6,810	Dryland	96,146.39
Commercial, Indust., & Mineral Records:	950	Grassland	29,163.44
Agricultural Records:	2,333	Wasteland	6,459.36
Total Taxable Real Property Records:	10,093	Other	209.09
		Total Acres	148,864.59

22 DAKOTA COUNTY

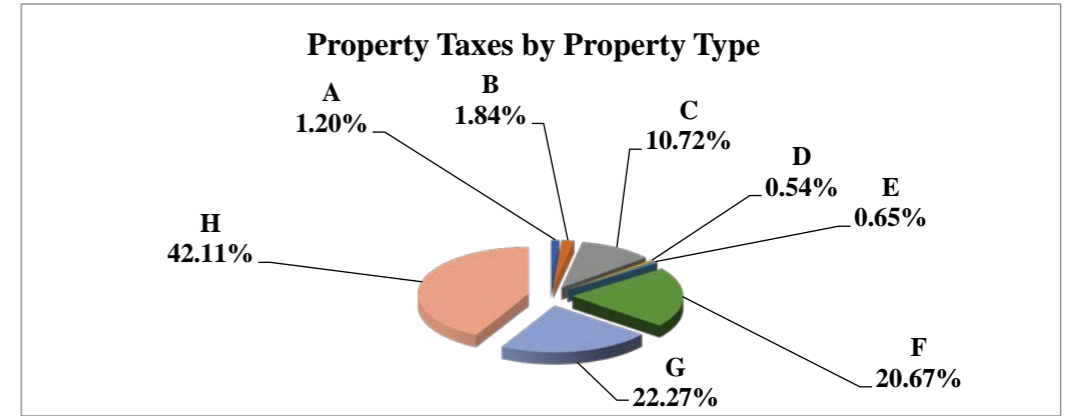
2022 Levels of Value	
Residential:	93%
Commercial:	94%
Agricultural:	71%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	4,683,193,603	204,258	0.0044	0.53%
C	FIRE DISTRICTS	1,124,292,211	322,395	0.0287	0.84%
D	EDUCATIONAL SERVICE UNITS	2,222,980,115	333,448	0.0150	0.87%
E	NATURAL RESOURCE DISTRICTS	2,222,980,115	770,991	0.0347	2.00%
F	COMMUNITY COLLEGE	2,222,980,115	2,056,260	0.0925	5.34%
G	COUNTY	2,222,980,115	7,330,355	0.3298	19.03%
H	CITY OR VILLAGE	1,170,114,844	4,789,902	0.4094	12.43%
I	SCHOOL DISTRICTS *	2,222,980,116	22,722,107	1.0221	58.97%
	DAKOTA COUNTY	\$2,222,980,115	\$38,529,716	1.7332	100.00%

* Includes Learning Community and all School Bonds

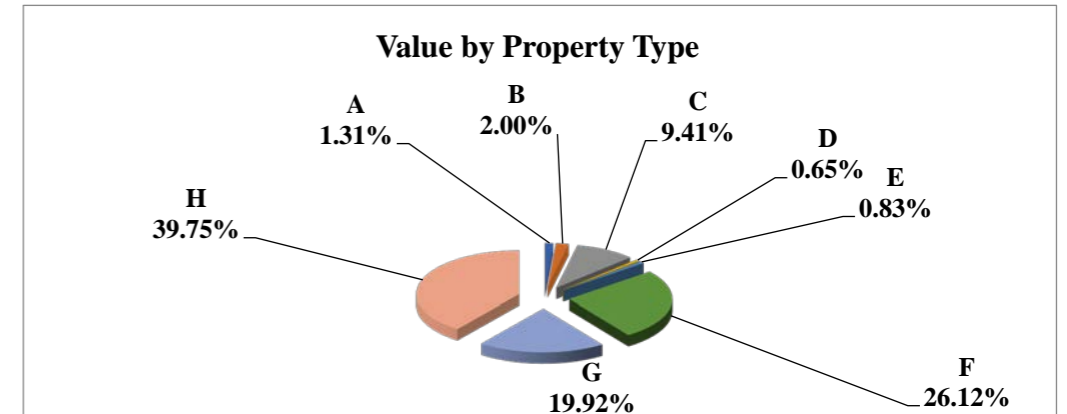


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$29,044,530	\$463,586	1.5961	1.20%
B	PUBLIC SERVIC ENTITIES	44,538,395	707,965	1.5896	1.84%
C	COMMERCIAL & INDUST. EQUIP.	209,287,044	4,129,552	1.9732	10.72%
D	AGRIC. MACHINERY & EQUIP.	14,523,047	206,586	1.4225	0.54%
E	AG-OUTBLDG & FARM SITE LAND	18,353,160	250,077	1.3626	0.65%
F	AGRICULTURAL LAND	580,718,870	7,964,959	1.3716	20.67%
G	COMMERCIAL, INDUST., & MINERAL	442,786,499	8,582,142	1.9382	22.27%
H	RESIDENTIAL **	883,728,570	16,224,847	1.8360	42.11%
	DAKOTA COUNTY	\$2,222,980,115	\$38,529,716	1.7332	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$29,044,530	1.31%
B	PUBLIC SERVIC ENTITIES	44,538,395	2.00%
C	COMMERCIAL & INDUST. EQUIP.	209,287,044	9.41%
D	AGRIC. MACHINERY & EQUIP.	14,523,047	0.65%
E	AG-OUTBLDG & FARM SITE LAND	18,353,160	0.83%
F	AGRICULTURAL LAND	580,718,870	26.12%
G	COMMERCIAL, INDUST., & MINERAL	442,786,499	19.92%
H	RESIDENTIAL **	883,728,570	39.75%
	DAKOTA COUNTY	\$2,222,980,115	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

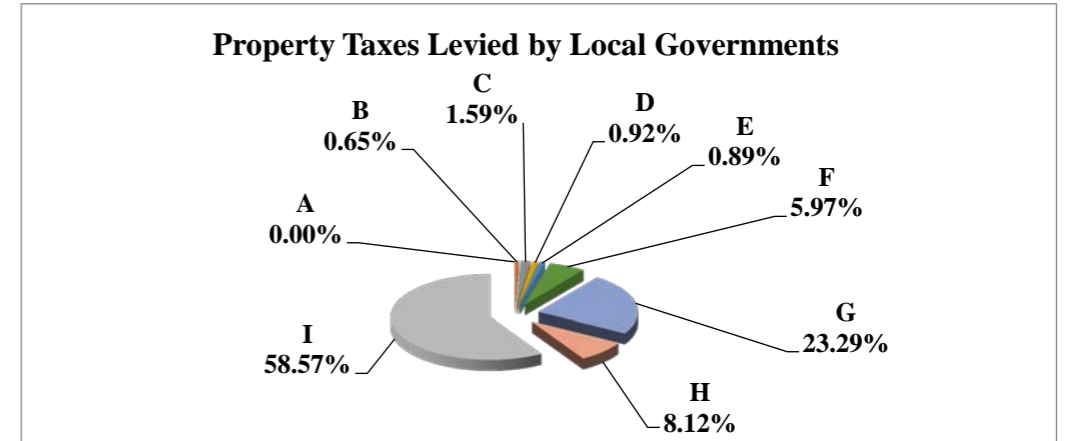
County Seat:	Chadron, NE	Taxable Amland Acres:
County Population:	8,199	Irrigated 19,544.93
Residential & Recreational Records:	3,248	Dryland 118,523.32
Commercial, Indust., & Mineral Records:	559	Grassland 644,131.96
Agricultural Records:	3,321	Wasteland 5,849.98
Total Taxable Real Property Records:	7,128	Other 92.14
		Total Acres 788,142.33

23 DAWES COUNTY

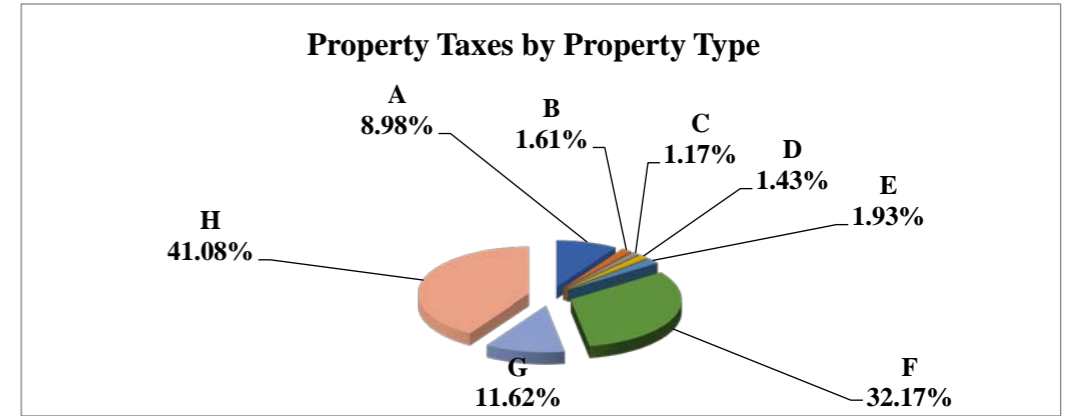
2022 Levels of Value	
Residential:	95%
Commercial:	98%
Agricultural:	74%
Ag Special Value:	74%

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,038,844,388	114,523	0.0110	0.65%
C	FIRE DISTRICTS	709,173,703	279,021	0.0393	1.59%
D	EDUCATIONAL SERVICE UNITS	1,038,844,388	160,460	0.0154	0.92%
E	NATURAL RESOURCE DISTRICTS	1,038,844,388	156,419	0.0151	0.89%
F	COMMUNITY COLLEGE	1,038,844,388	1,044,831	0.1006	5.97%
G	COUNTY	1,038,844,388	4,074,969	0.3923	23.29%
H	CITY OR VILLAGE	329,670,685	1,420,200	0.4308	8.12%
I	SCHOOL DISTRICTS *	1,038,844,388	10,249,062	0.9866	58.57%
	DAWES COUNTY	\$1,038,844,388	\$17,499,486	1.6845	100.00%

* Includes Learning Community and all School Bonds

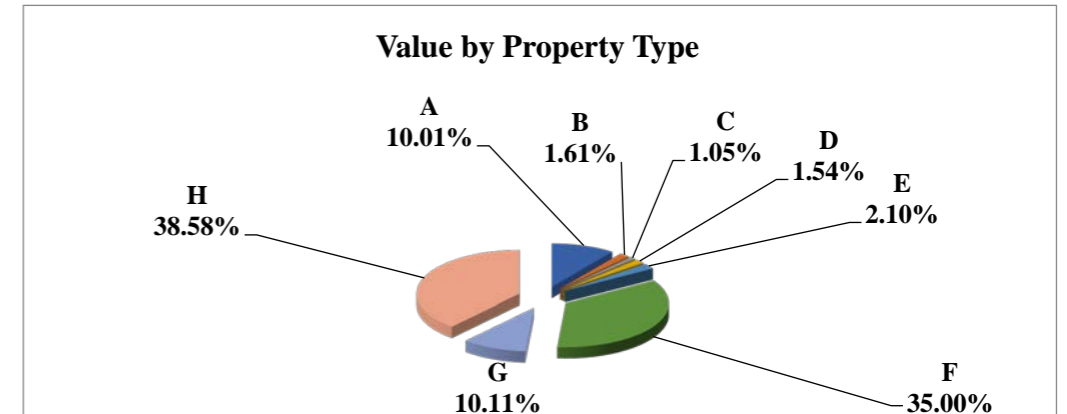


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$103,947,424	\$1,571,962	1.5123	8.98%
B	PUBLIC SERVIC ENTITIES	16,750,464	281,156	1.6785	1.61%
C	COMMERCIAL & INDUST. EQUIP.	10,901,319	204,002	1.8714	1.17%
D	AGRIC. MACHINERY & EQUIP.	16,019,372	250,871	1.5660	1.43%
E	AG-OUTBLDG & FARM SITE LAND	21,828,555	338,459	1.5505	1.93%
F	AGRICULTURAL LAND	363,616,260	5,630,299	1.5484	32.17%
G	COMMERCIAL, INDUST., & MINERAL	104,989,970	2,034,173	1.9375	11.62%
H	RESIDENTIAL **	400,791,024	7,188,565	1.7936	41.08%
	DAWES COUNTY	\$1,038,844,388	\$17,499,486	1.6845	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$103,947,424	10.01%
B	PUBLIC SERVIC ENTITIES	16,750,464	1.61%
C	COMMERCIAL & INDUST. EQUIP.	10,901,319	1.05%
D	AGRIC. MACHINERY & EQUIP.	16,019,372	1.54%
E	AG-OUTBLDG & FARM SITE LAND	21,828,555	2.10%
F	AGRICULTURAL LAND	363,616,260	35.00%
G	COMMERCIAL, INDUST., & MINERAL	104,989,970	10.11%
H	RESIDENTIAL **	400,791,024	38.58%
	DAWES COUNTY	\$1,038,844,388	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

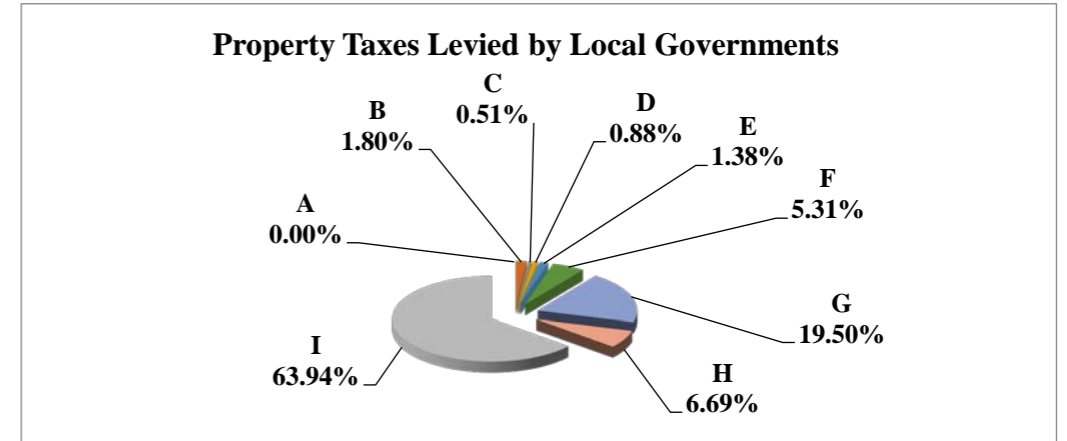
County Seat:	Lexington, NE	Taxable Amland Acres:
County Population:	24,111	Irrigated 292,471.09
Residential & Recreational Records:	10,301	Dryland 28,067.29
Commercial, Indust., & Mineral Records:	1,218	Grassland 266,132.29
Agricultural Records:	4,617	Wasteland 1,890.23
Total Taxable Real Property Records:	16,136	Other 20,577.41
		Total Acres 609,138.31

24 DAWSON COUNTY

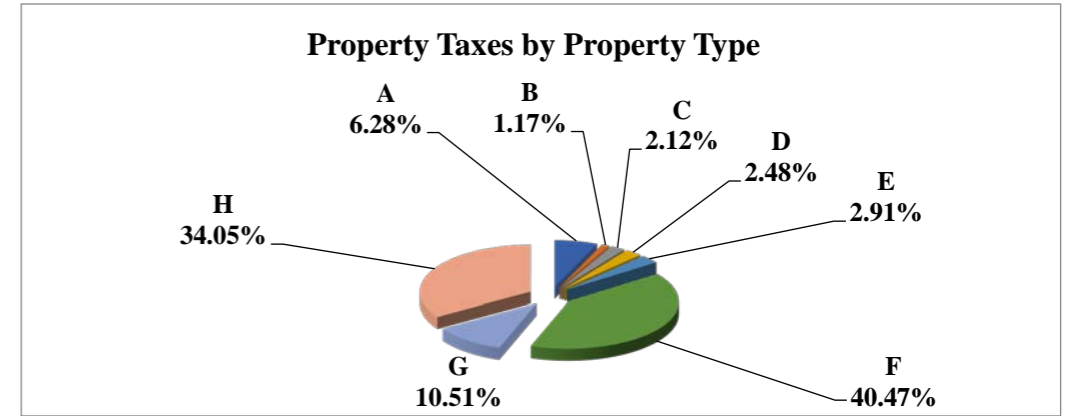
2022 Levels of Value	
Residential:	94%
Commercial:	95%
Agricultural:	73%
Ag Special Value:	73%

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	9,792,109,180	1,069,619	0.0109	1.80%
C	FIRE DISTRICTS	2,549,438,862	303,517	0.0119	0.51%
D	EDUCATIONAL SERVICE UNITS	3,502,352,622	521,370	0.0149	0.88%
E	NATURAL RESOURCE DISTRICTS	3,502,352,623	820,952	0.0234	1.38%
F	COMMUNITY COLLEGE	3,502,352,623	3,161,648	0.0903	5.31%
G	COUNTY	3,502,352,623	11,620,890	0.3318	19.50%
H	CITY OR VILLAGE	952,854,037	3,985,634	0.4183	6.69%
I	SCHOOL DISTRICTS *	3,502,352,630	38,099,178	1.0878	63.94%
	DAWSON COUNTY	\$3,502,352,623	\$59,582,808	1.7012	100.00%

* Includes Learning Community and all School Bonds

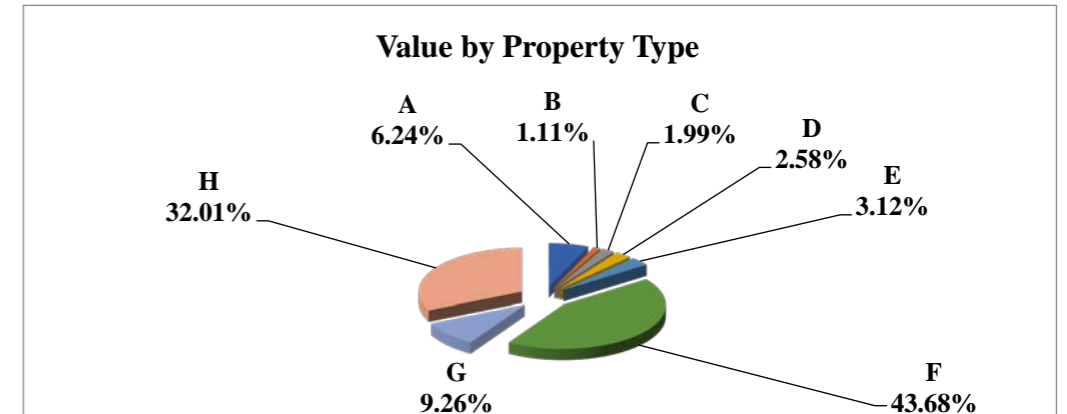


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$218,696,267	\$3,739,837	1.7101	6.28%
B	PUBLIC SERVIC ENTITIES	38,946,050	699,802	1.7968	1.17%
C	COMMERCIAL & INDUST. EQUIP.	69,789,095	1,265,515	1.8133	2.12%
D	AGRIC. MACHINERY & EQUIP.	90,343,419	1,475,890	1.6336	2.48%
E	AG-OUTBLDG & FARM SITE LAND	109,174,128	1,736,324	1.5904	2.91%
F	AGRICULTURAL LAND	1,529,878,837	24,114,322	1.5762	40.47%
G	COMMERCIAL, INDUST., & MINERAL	324,437,304	6,263,775	1.9307	10.51%
H	RESIDENTIAL **	1,121,087,523	20,287,343	1.8096	34.05%
	DAWSON COUNTY	\$3,502,352,623	\$59,582,808	1.7012	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$218,696,267	6.24%
B	PUBLIC SERVIC ENTITIES	38,946,050	1.11%
C	COMMERCIAL & INDUST. EQUIP.	69,789,095	1.99%
D	AGRIC. MACHINERY & EQUIP.	90,343,419	2.58%
E	AG-OUTBLDG & FARM SITE LAND	109,174,128	3.12%
F	AGRICULTURAL LAND	1,529,878,837	43.68%
G	COMMERCIAL, INDUST., & MINERAL	324,437,304	9.26%
H	RESIDENTIAL **	1,121,087,523	32.01%
	DAWSON COUNTY	\$3,502,352,623	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

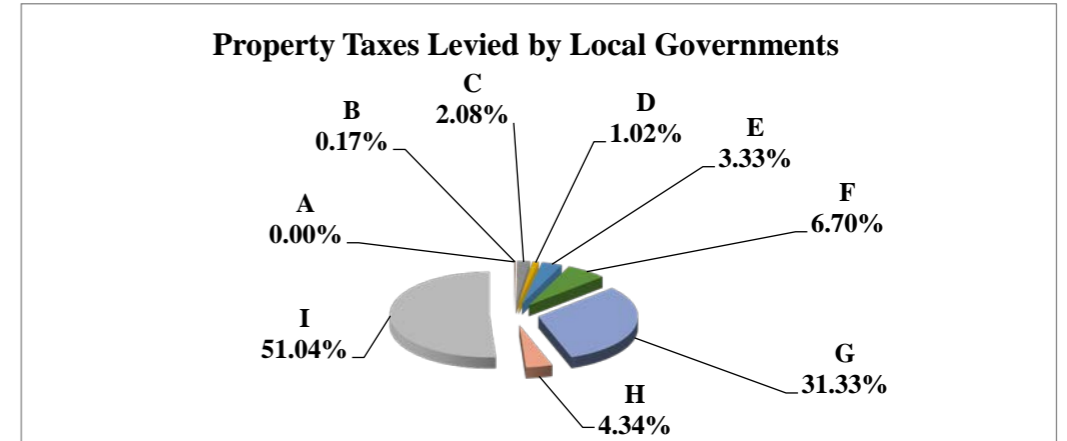
County Seat:	Chappell, NE	Taxable Amland Acres:
County Population:	1,838	Irrigated 21,986.48
Residential & Recreational Records:	930	Dryland 172,270.97
Commercial, Indust., & Mineral Records:	244	Grassland 75,745.27
Agricultural Records:	1,301	Wasteland 0.00
Total Taxable Real Property Records:	2,475	Other 535.08
		Total Acres 270,537.80

25 DEUEL COUNTY

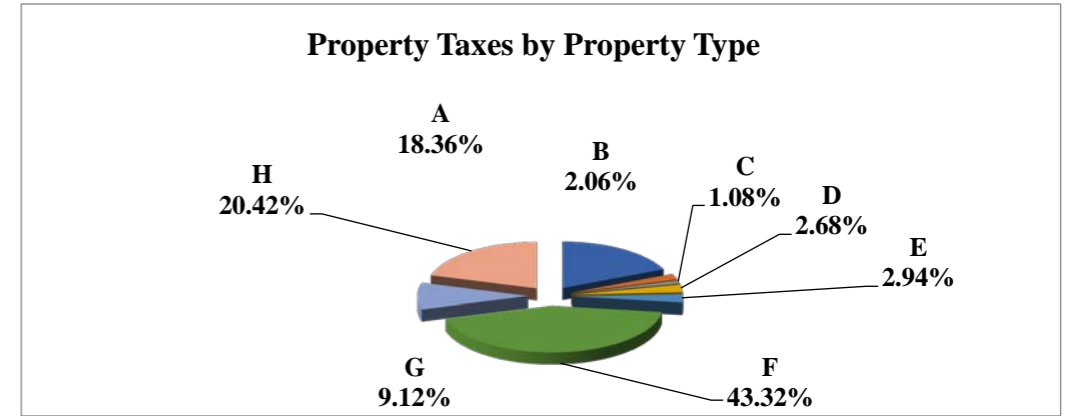
2022 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	74%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	603,280,601	10,610	0.0018	0.17%
C	FIRE DISTRICTS	426,862,014	133,362	0.0312	2.08%
D	EDUCATIONAL SERVICE UNITS	426,862,014	65,239	0.0153	1.02%
E	NATURAL RESOURCE DISTRICTS	426,862,014	213,218	0.0500	3.33%
F	COMMUNITY COLLEGE	426,862,014	429,322	0.1006	6.70%
G	COUNTY	426,862,014	2,008,172	0.4705	31.33%
H	CITY OR VILLAGE	66,264,949	278,423	0.4202	4.34%
I	SCHOOL DISTRICTS *	426,862,014	3,272,254	0.7666	51.04%
	DEUEL COUNTY	\$426,862,014	\$6,410,600	1.5018	100.00%

* Includes Learning Community and all School Bonds

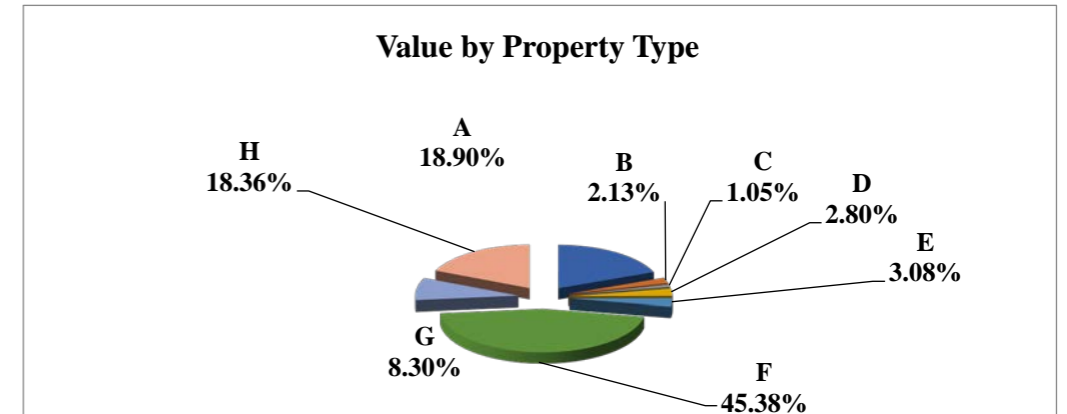


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$80,684,108	\$1,177,187	1.4590	18.36%
B	PUBLIC SERVIC ENTITIES	9,107,571	132,334	1.4530	2.06%
C	COMMERCIAL & INDUST. EQUIP.	4,489,571	69,051	1.5380	1.08%
D	AGRIC. MACHINERY & EQUIP.	11,964,146	171,876	1.4366	2.68%
E	AG-OUTBLDG & FARM SITE LAND	13,136,955	188,767	1.4369	2.94%
F	AGRICULTURAL LAND	193,694,560	2,777,325	1.4339	43.32%
G	COMMERCIAL, INDUST., & MINERAL	35,416,754	584,741	1.6510	9.12%
H	RESIDENTIAL **	78,368,349	1,309,319	1.6707	20.42%
	DEUEL COUNTY	\$426,862,014	\$6,410,600	1.5018	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$80,684,108	18.90%
B	PUBLIC SERVIC ENTITIES	9,107,571	2.13%
C	COMMERCIAL & INDUST. EQUIP.	4,489,571	1.05%
D	AGRIC. MACHINERY & EQUIP.	11,964,146	2.80%
E	AG-OUTBLDG & FARM SITE LAND	13,136,955	3.08%
F	AGRICULTURAL LAND	193,694,560	45.38%
G	COMMERCIAL, INDUST., & MINERAL	35,416,754	8.30%
H	RESIDENTIAL **	78,368,349	18.36%
	DEUEL COUNTY	\$426,862,014	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

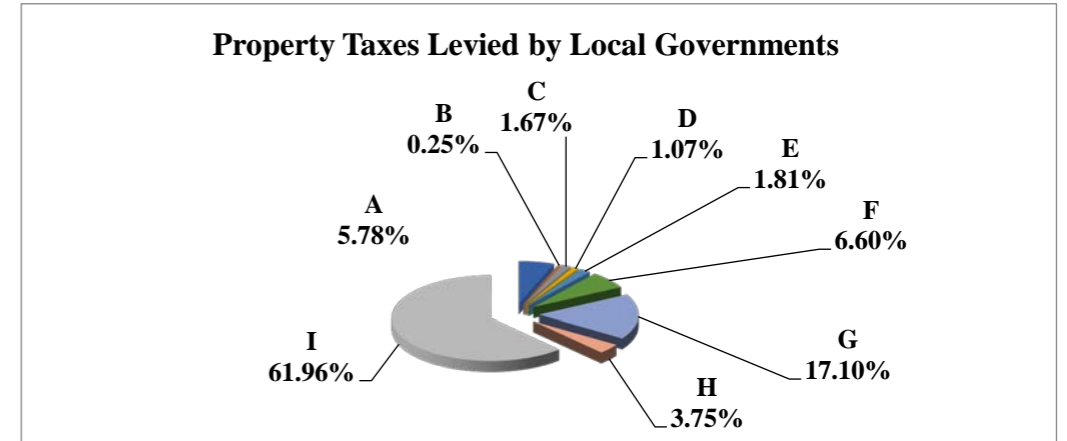
County Seat:	Ponca, NE	Taxable Amland Acres:	
County Population:	5,606	Irrigated	33,137.06
Residential & Recreational Records:	2,552	Dryland	181,619.39
Commercial, Indust., & Mineral Records:	342	Grassland	58,718.25
Agricultural Records:	3,100	Wasteland	7,275.91
Total Taxable Real Property Records:	5,994	Other	440.60
		Total Acres	281,191.21

26 DIXON COUNTY

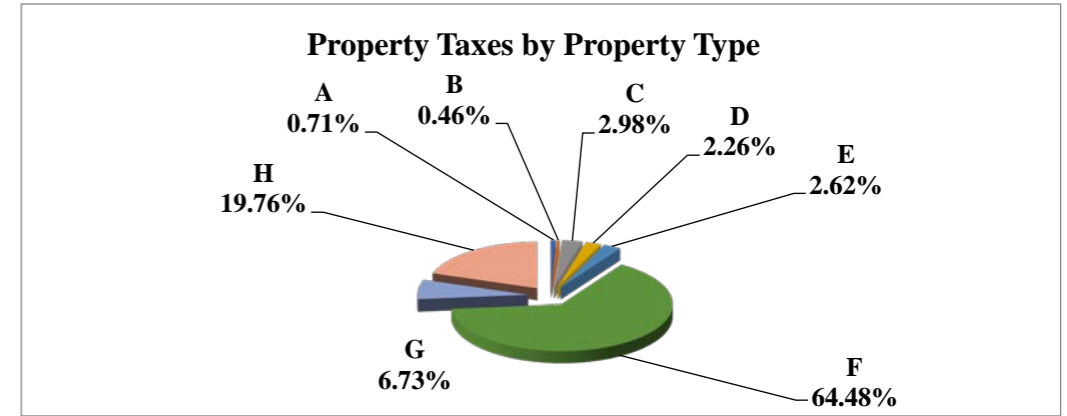
2022 Levels of Value	
Residential:	97%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$1,432,435,927	\$1,194,828	0.0834	5.78%
B	MISCELLANEOUS DISTRICTS	1,591,772,147	52,371	0.0033	0.25%
C	FIRE DISTRICTS	1,321,217,606	346,362	0.0262	1.67%
D	EDUCATIONAL SERVICE UNITS	1,476,706,058	221,506	0.0150	1.07%
E	NATURAL RESOURCE DISTRICTS	1,476,706,058	374,512	0.0254	1.81%
F	COMMUNITY COLLEGE	1,476,706,058	1,365,955	0.0925	6.60%
G	COUNTY	1,476,706,058	3,535,491	0.2394	17.10%
H	CITY OR VILLAGE	166,112,339	776,174	0.4673	3.75%
I	SCHOOL DISTRICTS *	1,476,706,058	12,813,650	0.8677	61.96%
	DIXON COUNTY	\$1,476,706,058	\$20,680,848	1.4005	100.00%

* Includes Learning Community and all School Bonds

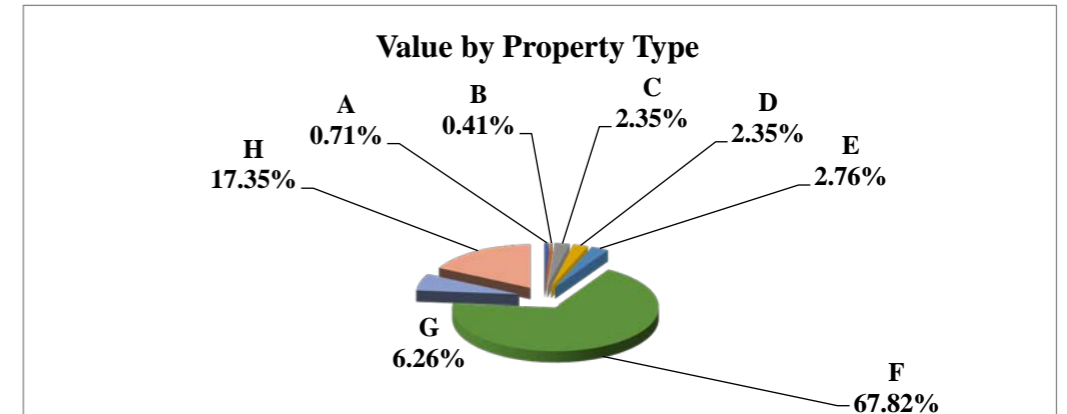


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$10,439,593	\$146,818	1.4064	0.71%
B	PUBLIC SERVIC ENTITIES	5,990,544	95,450	1.5934	0.46%
C	COMMERCIAL & INDUST. EQUIP.	34,636,306	616,957	1.7812	2.98%
D	AGRIC. MACHINERY & EQUIP.	34,755,605	467,367	1.3447	2.26%
E	AG-OUTBLDG & FARM SITE LAND	40,805,250	542,171	1.3287	2.62%
F	AGRICULTURAL LAND	1,001,479,385	13,335,085	1.3315	64.48%
G	COMMERCIAL, INDUST., & MINERAL	92,434,360	1,390,925	1.5048	6.73%
H	RESIDENTIAL **	256,165,015	4,086,076	1.5951	19.76%
	DIXON COUNTY	\$1,476,706,058	\$20,680,848	1.4005	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$10,439,593	0.71%
B	PUBLIC SERVIC ENTITIES	5,990,544	0.41%
C	COMMERCIAL & INDUST. EQUIP.	34,636,306	2.35%
D	AGRIC. MACHINERY & EQUIP.	34,755,605	2.35%
E	AG-OUTBLDG & FARM SITE LAND	40,805,250	2.76%
F	AGRICULTURAL LAND	1,001,479,385	67.82%
G	COMMERCIAL, INDUST., & MINERAL	92,434,360	6.26%
H	RESIDENTIAL **	256,165,015	17.35%
	DIXON COUNTY	\$1,476,706,058	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

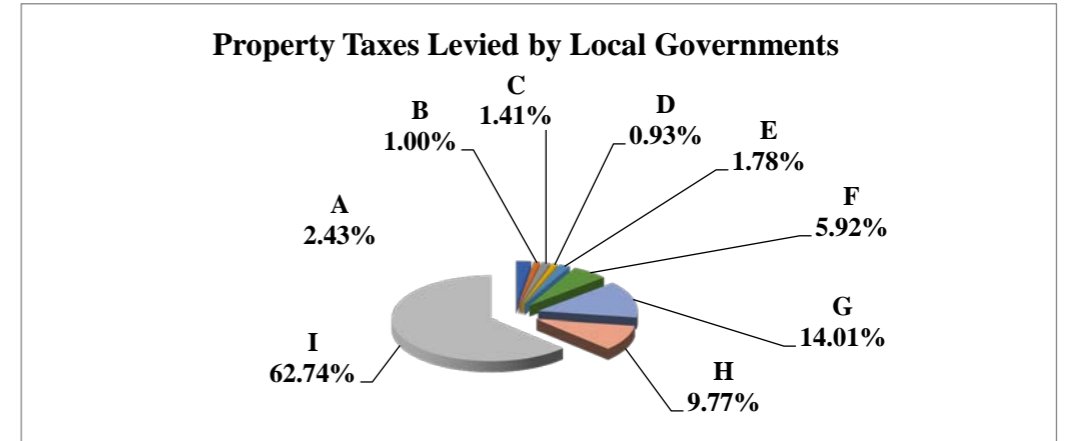
County Seat:	Fremont, NE	Taxable Amland Acres:	
County Population:	37,167	Irrigated	112,815.14
Residential & Recreational Records:	14,842	Dryland	150,442.73
Commercial, Indust., & Mineral Records:	1,796	Grassland	16,072.34
Agricultural Records:	4,360	Wasteland	16,382.80
Total Taxable Real Property Records:	20,998	Other	0.00
		Total Acres	295,713.01

27 DODGE COUNTY

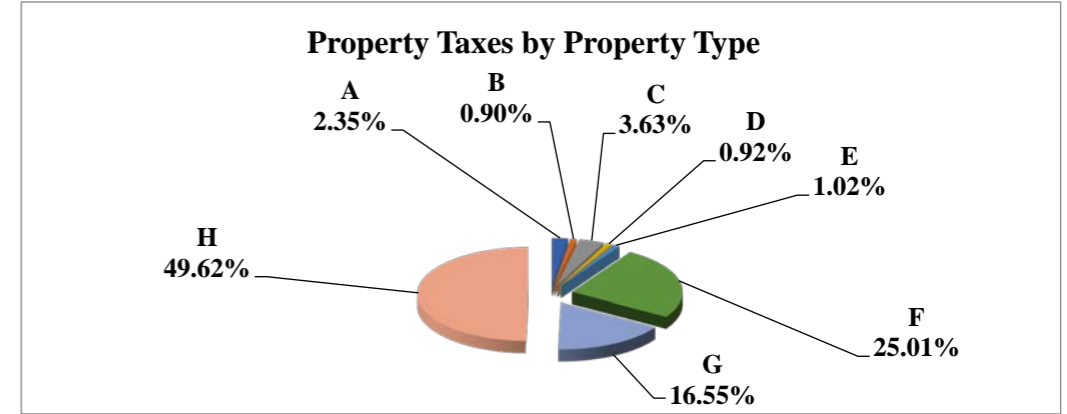
2022 Levels of Value	
Residential:	94%
Commercial:	98%
Agricultural:	72%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,812,287,050	\$1,971,711	0.0701	2.43%
B	MISCELLANEOUS DISTRICTS	5,404,583,574	807,382	0.0149	1.00%
C	FIRE DISTRICTS	2,861,414,077	1,144,437	0.0400	1.41%
D	EDUCATIONAL SERVICE UNITS	5,054,376,371	758,169	0.0150	0.93%
E	NATURAL RESOURCE DISTRICTS	5,054,376,373	1,443,160	0.0286	1.78%
F	COMMUNITY COLLEGE	5,054,376,372	4,801,679	0.0950	5.92%
G	COUNTY	5,054,376,372	11,363,832	0.2248	14.01%
H	CITY OR VILLAGE	2,401,027,485	7,926,999	0.3302	9.77%
I	SCHOOL DISTRICTS *	5,054,376,373	50,878,494	1.0066	62.74%
	DODGE COUNTY	\$5,054,376,372	\$81,095,862	1.6045	100.00%

* Includes Learning Community and all School Bonds

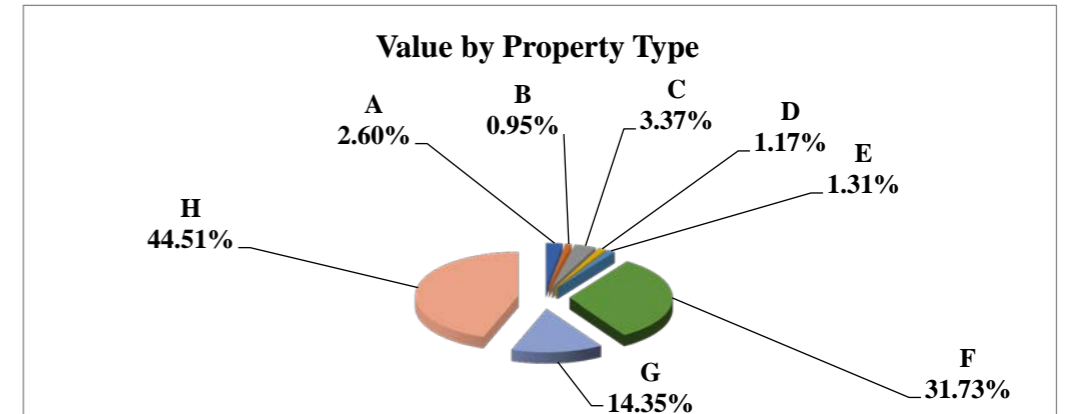


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$131,552,180	\$1,907,853	1.4503	2.35%
B	PUBLIC SERVIC ENTITIES	48,098,640	729,025	1.5157	0.90%
C	COMMERCIAL & INDUST. EQUIP.	170,186,335	2,944,679	1.7303	3.63%
D	AGRIC. MACHINERY & EQUIP.	59,327,099	742,958	1.2523	0.92%
E	AG-OUTBLDG & FARM SITE LAND	66,286,148	823,850	1.2429	1.02%
F	AGRICULTURAL LAND	1,603,931,579	20,283,146	1.2646	25.01%
G	COMMERCIAL, INDUST., & MINERAL	725,445,993	13,421,501	1.8501	16.55%
H	RESIDENTIAL **	2,249,548,398	40,242,850	1.7889	49.62%
	DODGE COUNTY	\$5,054,376,372	\$81,095,862	1.6045	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$131,552,180	2.60%
B	PUBLIC SERVIC ENTITIES	48,098,640	0.95%
C	COMMERCIAL & INDUST. EQUIP.	170,186,335	3.37%
D	AGRIC. MACHINERY & EQUIP.	59,327,099	1.17%
E	AG-OUTBLDG & FARM SITE LAND	66,286,148	1.31%
F	AGRICULTURAL LAND	1,603,931,579	31.73%
G	COMMERCIAL, INDUST., & MINERAL	725,445,993	14.35%
H	RESIDENTIAL **	2,249,548,398	44.51%
	DODGE COUNTY	\$5,054,376,372	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

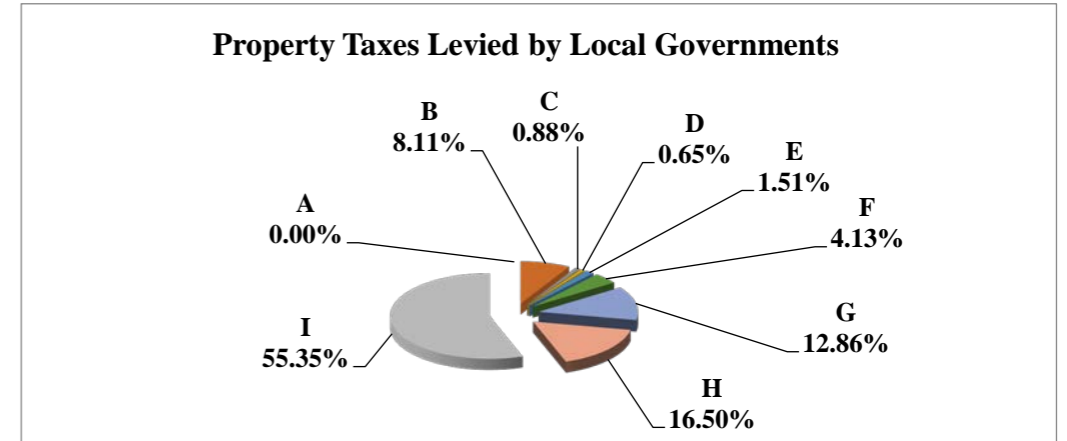
County Seat:	Omaha, NE	Taxable Amland Acres:
County Population:	584,526	Irrigated 11,700.91
Residential & Recreational Records:	188,661	Dryland 41,018.90
Commercial, Indust., & Mineral Records:	12,348	Grassland 11,625.98
Agricultural Records:	1,701	Wasteland 1,757.51
Total Taxable Real Property Records:	202,710	Other 506.74
		Total Acres 66,610.04

28 DOUGLAS COUNTY

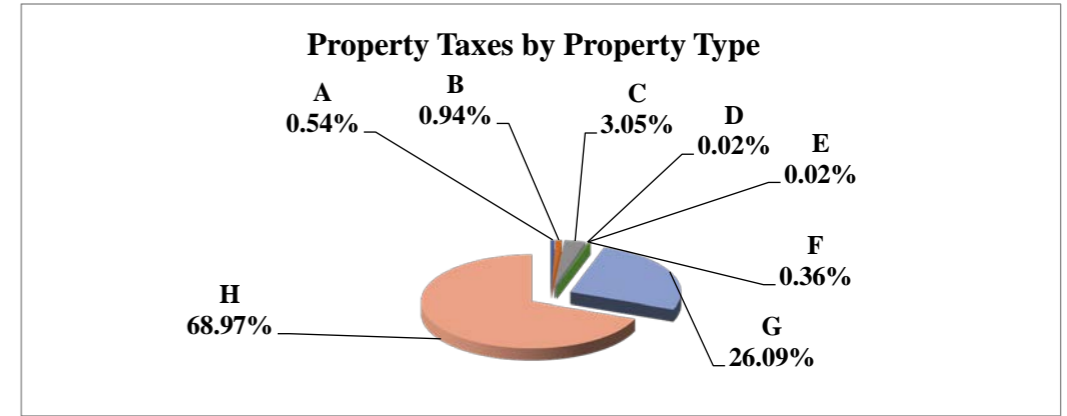
2022 Levels of Value	
Residential:	94%
Commercial:	95%
Agricultural:	73%
Ag Special Value:	73%

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	178,872,226,575	107,841,527	0.0603	8.11%
C	FIRE DISTRICTS	11,804,910,770	11,696,736	0.0991	0.88%
D	EDUCATIONAL SERVICE UNITS	57,816,795,525	8,673,023	0.0150	0.65%
E	NATURAL RESOURCE DISTRICTS	57,816,795,525	20,091,356	0.0348	1.51%
F	COMMUNITY COLLEGE	57,816,795,525	54,926,459	0.0950	4.13%
G	COUNTY	57,816,795,525	170,900,711	0.2956	12.86%
H	CITY OR VILLAGE	46,559,177,965	219,244,758	0.4709	16.50%
I	SCHOOL DISTRICTS *	57,816,795,525	735,641,352	1.2724	55.35%
	DOUGLAS COUNTY	\$57,816,795,525	\$1,329,015,922	2.2987	100.00%

* Includes Learning Community and all School Bonds

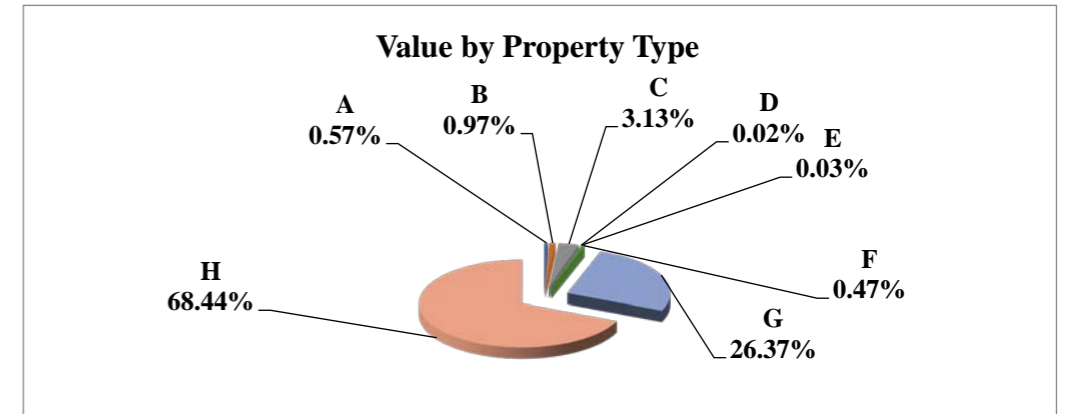


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$330,173,495	\$7,153,917	2.1667	0.54%
B	PUBLIC SERVIC ENTITIES	561,237,240	12,503,164	2.2278	0.94%
C	COMMERCIAL & INDUST. EQUIP.	1,809,579,660	40,600,049	2.2436	3.05%
D	AGRIC. MACHINERY & EQUIP.	12,904,700	225,444	1.7470	0.02%
E	AG-OUTBLDG & FARM SITE LAND	16,094,215	292,541	1.8177	0.02%
F	AGRICULTURAL LAND	270,207,010	4,823,066	1.7850	0.36%
G	COMMERCIAL, INDUST., & MINERAL	15,245,686,355	346,770,732	2.2746	26.09%
H	RESIDENTIAL **	39,570,912,850	916,647,004	2.3165	68.97%
	DOUGLAS COUNTY	\$57,816,795,525	\$1,329,015,922	2.2987	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$330,173,495	0.57%
B	PUBLIC SERVIC ENTITIES	561,237,240	0.97%
C	COMMERCIAL & INDUST. EQUIP.	1,809,579,660	3.13%
D	AGRIC. MACHINERY & EQUIP.	12,904,700	0.02%
E	AG-OUTBLDG & FARM SITE LAND	16,094,215	0.03%
F	AGRICULTURAL LAND	270,207,010	0.47%
G	COMMERCIAL, INDUST., & MINERAL	15,245,686,355	26.37%
H	RESIDENTIAL **	39,570,912,850	68.44%
	DOUGLAS COUNTY	\$57,816,795,525	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

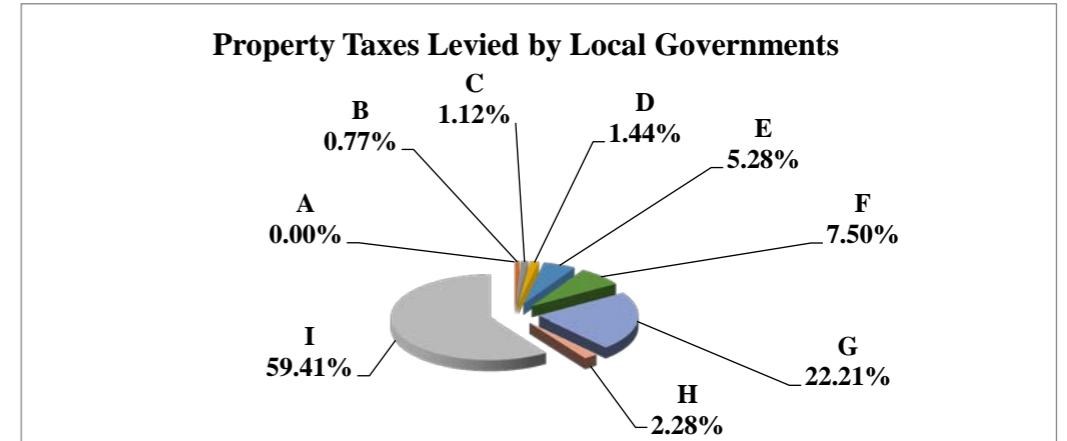
County Seat:	Benkelman, NE	Taxable Amland Acres:
County Population:	1,654	Irrigated 120,922.91
Residential & Recreational Records:	951	Dryland 92,548.99
Commercial, Indust., & Mineral Records:	621	Grassland 355,772.74
Agricultural Records:	2,478	Wasteland 321.74
Total Taxable Real Property Records:	4,050	Other 721.50
		Total Acres 570,287.88

29 DUNDY COUNTY

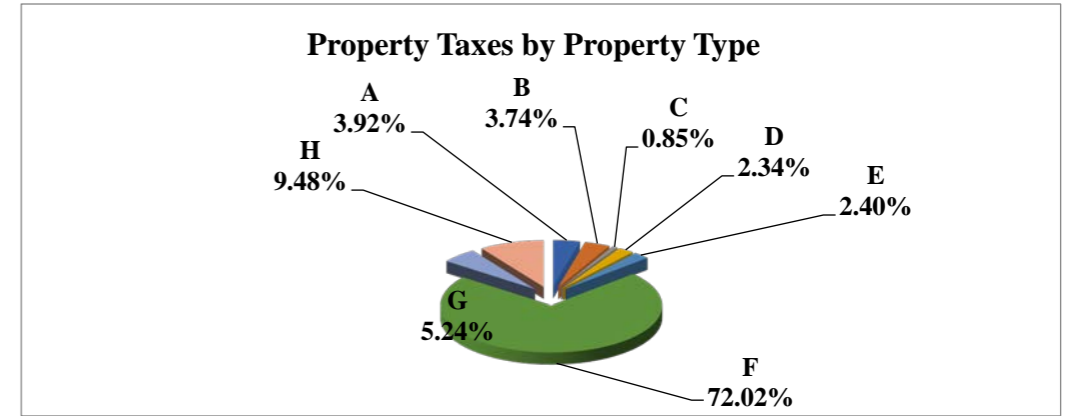
2022 Levels of Value	
Residential:	98%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,657,055,102	73,247	0.0028	0.77%
C	FIRE DISTRICTS	858,558,407	106,892	0.0125	1.12%
D	EDUCATIONAL SERVICE UNITS	916,462,776	137,425	0.0150	1.44%
E	NATURAL RESOURCE DISTRICTS	916,462,776	504,056	0.0550	5.28%
F	COMMUNITY COLLEGE	916,462,776	716,400	0.0782	7.50%
G	COUNTY	916,462,776	2,122,634	0.2316	22.21%
H	CITY OR VILLAGE	57,904,364	218,028	0.3765	2.28%
I	SCHOOL DISTRICTS *	916,462,775	5,676,873	0.6194	59.41%
	DUNDY COUNTY	\$916,462,776	\$9,555,555	1.0427	100.00%

* Includes Learning Community and all School Bonds

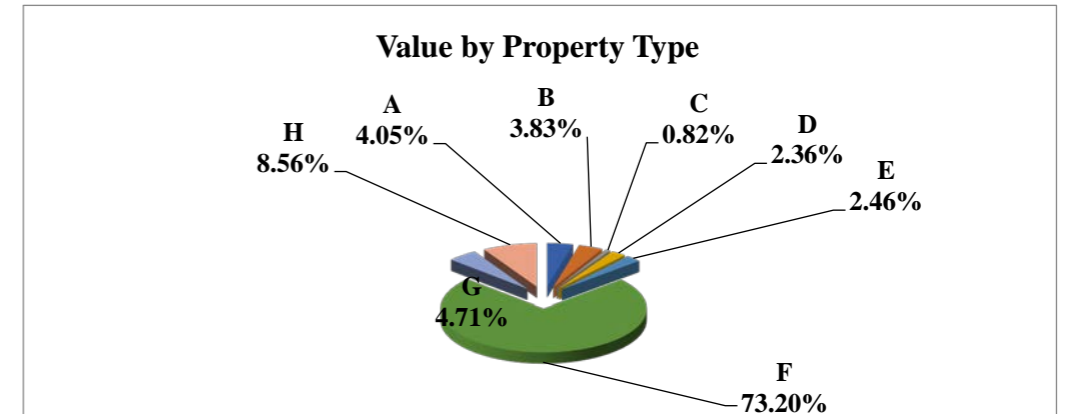


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$37,152,601	\$374,411	1.0078	3.92%
B	PUBLIC SERVIC ENTITIES	35,145,953	357,545	1.0173	3.74%
C	COMMERCIAL & INDUST. EQUIP.	7,539,108	81,342	1.0789	0.85%
D	AGRIC. MACHINERY & EQUIP.	21,596,744	223,698	1.0358	2.34%
E	AG-OUTBLDG & FARM SITE LAND	22,562,799	229,800	1.0185	2.40%
F	AGRICULTURAL LAND	670,831,362	6,882,156	1.0259	72.02%
G	COMMERCIAL, INDUST., & MINERAL	43,156,023	500,386	1.1595	5.24%
H	RESIDENTIAL **	78,478,186	906,217	1.1547	9.48%
	DUNDY COUNTY	\$916,462,776	\$9,555,555	1.0427	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$37,152,601	4.05%
B	PUBLIC SERVIC ENTITIES	35,145,953	3.83%
C	COMMERCIAL & INDUST. EQUIP.	7,539,108	0.82%
D	AGRIC. MACHINERY & EQUIP.	21,596,744	2.36%
E	AG-OUTBLDG & FARM SITE LAND	22,562,799	2.46%
F	AGRICULTURAL LAND	670,831,362	73.20%
G	COMMERCIAL, INDUST., & MINERAL	43,156,023	4.71%
H	RESIDENTIAL **	78,478,186	8.56%
	DUNDY COUNTY	\$916,462,776	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

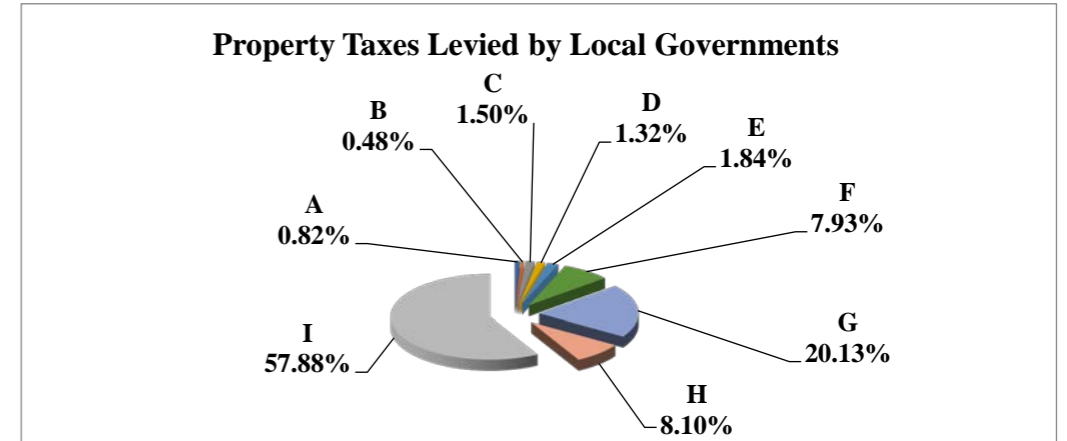
County Seat:	Geneva, NE	Taxable Amland Acres:	
County Population:	5,551	Irrigated	243,179.06
Residential & Recreational Records:	2,992	Dryland	72,356.53
Commercial, Indust., & Mineral Records:	586	Grassland	23,120.47
Agricultural Records:	3,375	Wasteland	3,869.56
Total Taxable Real Property Records:	6,953	Other	598.25
		Total Acres	343,123.87

30 FILLMORE COUNTY

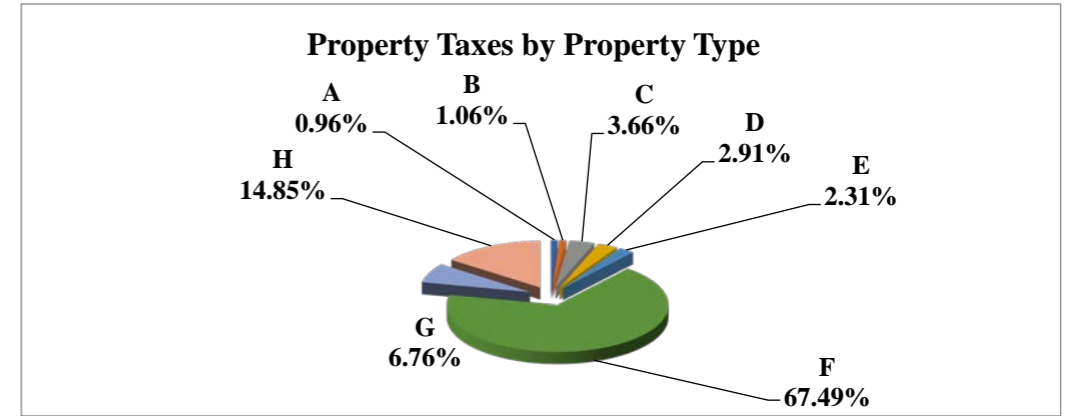
2022 Levels of Value	
Residential:	95%
Commercial:	93%
Agricultural:	72%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,423,957,891	\$234,210	0.0097	0.82%
B	MISCELLANEOUS DISTRICTS	4,847,915,774	137,462	0.0028	0.48%
C	FIRE DISTRICTS	2,105,474,764	430,501	0.0204	1.50%
D	EDUCATIONAL SERVICE UNITS	2,423,957,891	376,716	0.0155	1.32%
E	NATURAL RESOURCE DISTRICTS	2,423,957,888	526,207	0.0217	1.84%
F	COMMUNITY COLLEGE	2,423,957,887	2,271,251	0.0937	7.93%
G	COUNTY	2,423,957,887	5,764,277	0.2378	20.13%
H	CITY OR VILLAGE	338,529,352	2,319,483	0.6852	8.10%
I	SCHOOL DISTRICTS *	2,423,957,887	16,575,230	0.6838	57.88%
	FILLMORE COUNTY	\$2,423,957,887	\$28,635,338	1.1813	100.00%

* Includes Learning Community and all School Bonds

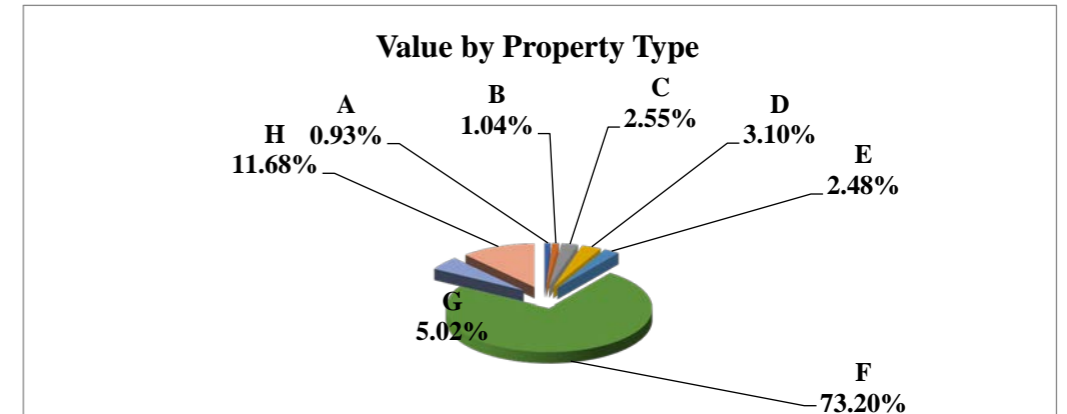


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$22,557,809	\$274,255	1.2158	0.96%
B	PUBLIC SERVIC ENTITIES	25,157,677	303,496	1.2064	1.06%
C	COMMERCIAL & INDUST. EQUIP.	61,730,422	1,047,082	1.6962	3.66%
D	AGRIC. MACHINERY & EQUIP.	75,098,034	834,043	1.1106	2.91%
E	AG-OUTBLDG & FARM SITE LAND	60,104,325	662,859	1.1028	2.31%
F	AGRICULTURAL LAND	1,774,325,305	19,327,102	1.0893	67.49%
G	COMMERCIAL, INDUST., & MINERAL	121,758,817	1,934,735	1.5890	6.76%
H	RESIDENTIAL **	283,225,498	4,251,766	1.5012	14.85%
	FILLMORE COUNTY	\$2,423,957,887	\$28,635,338	1.1813	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$22,557,809	0.93%
B	PUBLIC SERVIC ENTITIES	25,157,677	1.04%
C	COMMERCIAL & INDUST. EQUIP.	61,730,422	2.55%
D	AGRIC. MACHINERY & EQUIP.	75,098,034	3.10%
E	AG-OUTBLDG & FARM SITE LAND	60,104,325	2.48%
F	AGRICULTURAL LAND	1,774,325,305	73.20%
G	COMMERCIAL, INDUST., & MINERAL	121,758,817	5.02%
H	RESIDENTIAL **	283,225,498	11.68%
	FILLMORE COUNTY	\$2,423,957,887	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

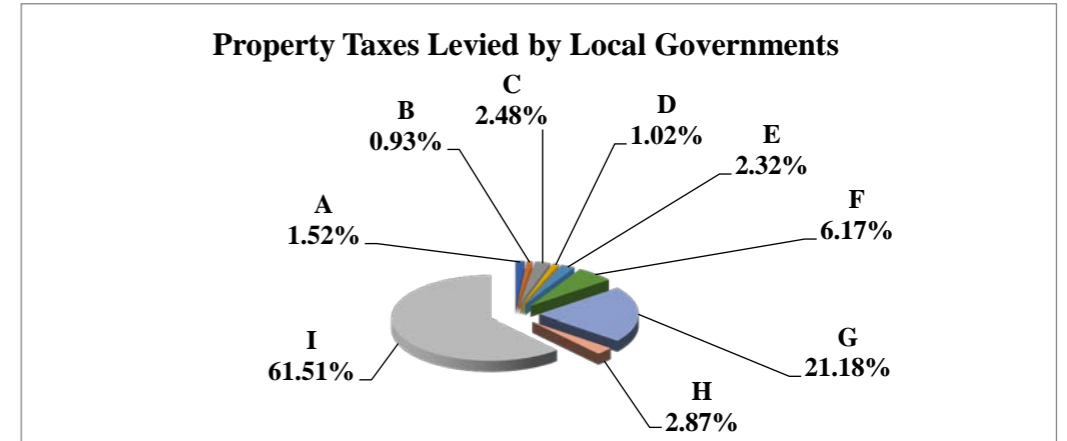
County Seat:	Franklin, NE	Taxable Amland Acres:	
County Population:	2,889	Irrigated	113,290.38
Residential & Recreational Records:	1,889	Dryland	66,755.94
Commercial, Indust., & Mineral Records:	392	Grassland	169,818.65
Agricultural Records:	2,740	Wasteland	543.08
Total Taxable Real Property Records:	5,021	Other	0.00
		Total Acres	350,408.05

31 FRANKLIN COUNTY

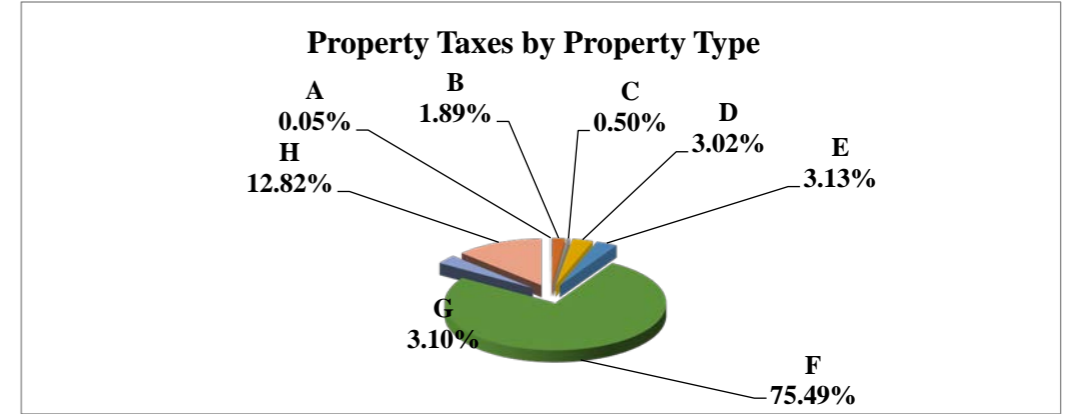
2022 Levels of Value	
Residential:	94%
Commercial:	100%
Agricultural:	74%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$985,061,448	\$219,050	0.0222	1.52%
B	MISCELLANEOUS DISTRICTS	1,536,521,957	133,625	0.0087	0.93%
C	FIRE DISTRICTS	964,346,263	358,065	0.0371	2.48%
D	EDUCATIONAL SERVICE UNITS	985,061,448	147,759	0.0150	1.02%
E	NATURAL RESOURCE DISTRICTS	985,061,448	334,813	0.0340	2.32%
F	COMMUNITY COLLEGE	985,061,448	889,237	0.0903	6.17%
G	COUNTY	985,061,448	3,053,824	0.3100	21.18%
H	CITY OR VILLAGE	82,593,289	413,445	0.5006	2.87%
I	SCHOOL DISTRICTS *	985,061,448	8,870,710	0.9005	61.51%
	FRANKLIN COUNTY	\$985,061,448	\$14,420,527	1.4639	100.00%

* Includes Learning Community and all School Bonds

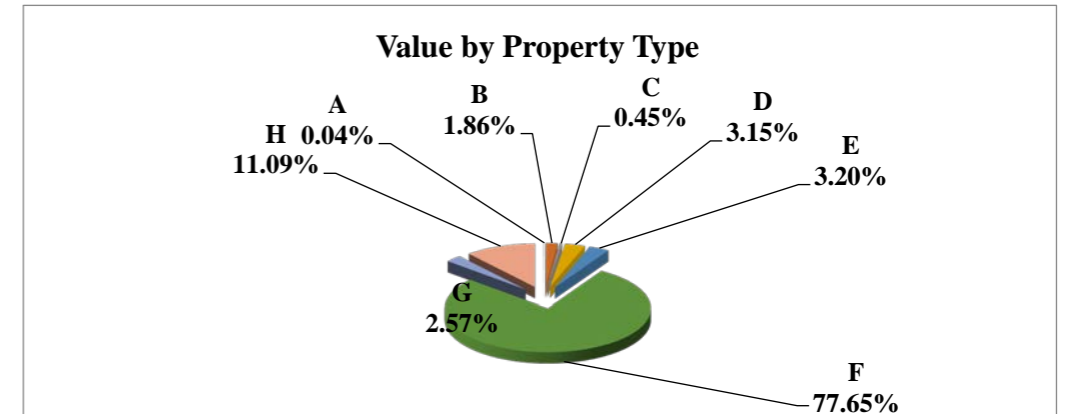


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$400,377	\$6,531	1.6312	0.05%
B	PUBLIC SERVIC ENTITIES	18,273,961	271,956	1.4882	1.89%
C	COMMERCIAL & INDUST. EQUIP.	4,386,782	71,762	1.6359	0.50%
D	AGRIC. MACHINERY & EQUIP.	31,075,127	435,553	1.4016	3.02%
E	AG-OUTBLDG & FARM SITE LAND	31,487,845	451,675	1.4344	3.13%
F	AGRICULTURAL LAND	764,928,645	10,886,454	1.4232	75.49%
G	COMMERCIAL, INDUST., & MINERAL	25,309,241	447,707	1.7689	3.10%
H	RESIDENTIAL **	109,199,470	1,848,890	1.6931	12.82%
	FRANKLIN COUNTY	\$985,061,448	\$14,420,527	1.4639	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$400,377	0.04%
B	PUBLIC SERVIC ENTITIES	18,273,961	1.86%
C	COMMERCIAL & INDUST. EQUIP.	4,386,782	0.45%
D	AGRIC. MACHINERY & EQUIP.	31,075,127	3.15%
E	AG-OUTBLDG & FARM SITE LAND	31,487,845	3.20%
F	AGRICULTURAL LAND	764,928,645	77.65%
G	COMMERCIAL, INDUST., & MINERAL	25,309,241	2.57%
H	RESIDENTIAL **	109,199,470	11.09%
	FRANKLIN COUNTY	\$985,061,448	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

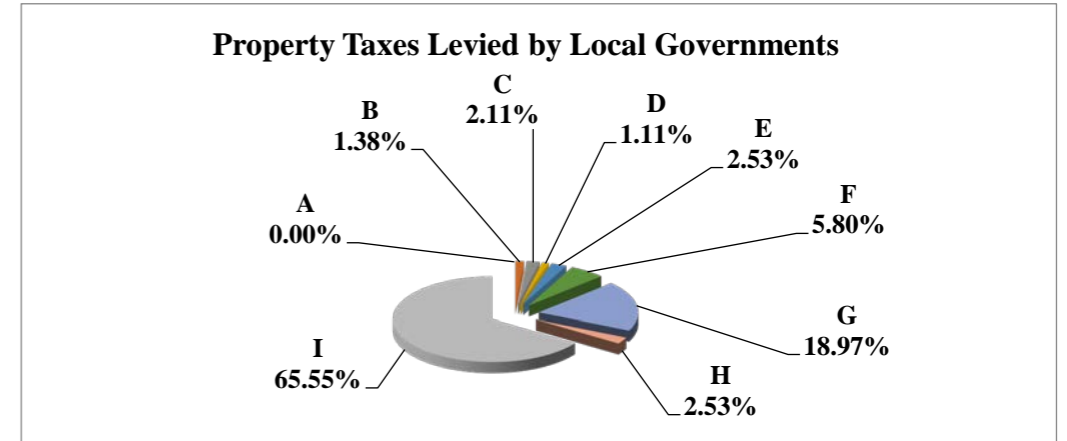
County Seat:	Stockville, NE	Taxable Amland Acres:
County Population:	2,519	Irrigated 76,829.80
Residential & Recreational Records:	1,067	Dryland 154,509.97
Commercial, Indust., & Mineral Records:	203	Grassland 365,127.04
Agricultural Records:	2,721	Wasteland 0.00
Total Taxable Real Property Records:	3,991	Other 196.14
		Total Acres 596,662.95

32 FRONTIER COUNTY

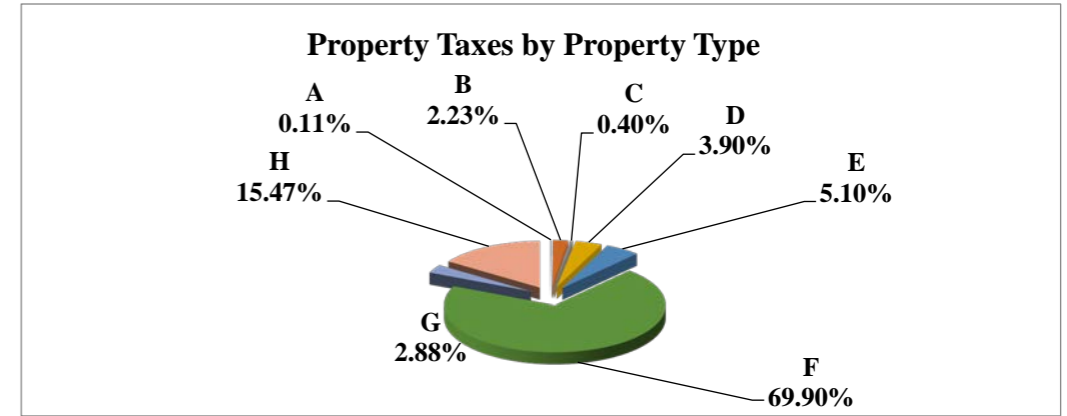
2022 Levels of Value	
Residential:	97%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,062,426,978	165,382	0.0156	1.38%
C	FIRE DISTRICTS	886,946,410	252,388	0.0285	2.11%
D	EDUCATIONAL SERVICE UNITS	886,946,413	133,018	0.0150	1.11%
E	NATURAL RESOURCE DISTRICTS	886,946,412	302,516	0.0341	2.53%
F	COMMUNITY COLLEGE	886,946,410	693,331	0.0782	5.80%
G	COUNTY	886,946,410	2,265,310	0.2554	18.97%
H	CITY OR VILLAGE	73,323,712	302,385	0.4124	2.53%
I	SCHOOL DISTRICTS *	886,946,413	7,829,686	0.8828	65.55%
	FRONTIER COUNTY	\$886,946,410	\$11,944,016	1.3466	100.00%

* Includes Learning Community and all School Bonds

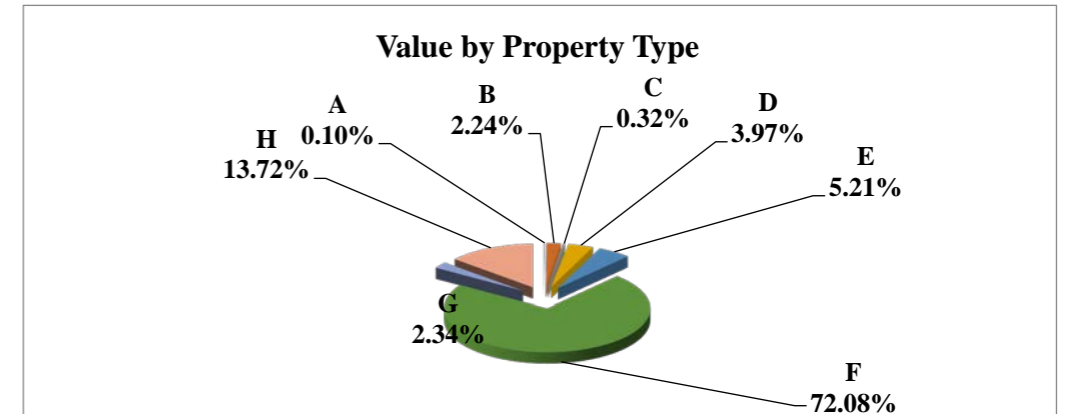


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$927,444	\$13,090	1.4114	0.11%
B	PUBLIC SERVIC ENTITIES	19,861,448	266,500	1.3418	2.23%
C	COMMERCIAL & INDUST. EQUIP.	2,875,448	48,003	1.6694	0.40%
D	AGRIC. MACHINERY & EQUIP.	35,215,016	465,911	1.3230	3.90%
E	AG-OUTBLDG & FARM SITE LAND	46,228,751	609,646	1.3188	5.10%
F	AGRICULTURAL LAND	639,354,824	8,348,403	1.3058	69.90%
G	COMMERCIAL, INDUST., & MINERAL	20,788,414	344,249	1.6560	2.88%
H	RESIDENTIAL **	121,695,065	1,848,214	1.5187	15.47%
	FRONTIER COUNTY	\$886,946,410	\$11,944,016	1.3466	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$927,444	0.10%
B	PUBLIC SERVIC ENTITIES	19,861,448	2.24%
C	COMMERCIAL & INDUST. EQUIP.	2,875,448	0.32%
D	AGRIC. MACHINERY & EQUIP.	35,215,016	3.97%
E	AG-OUTBLDG & FARM SITE LAND	46,228,751	5.21%
F	AGRICULTURAL LAND	639,354,824	72.08%
G	COMMERCIAL, INDUST., & MINERAL	20,788,414	2.34%
H	RESIDENTIAL **	121,695,065	13.72%
	FRONTIER COUNTY	\$886,946,410	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

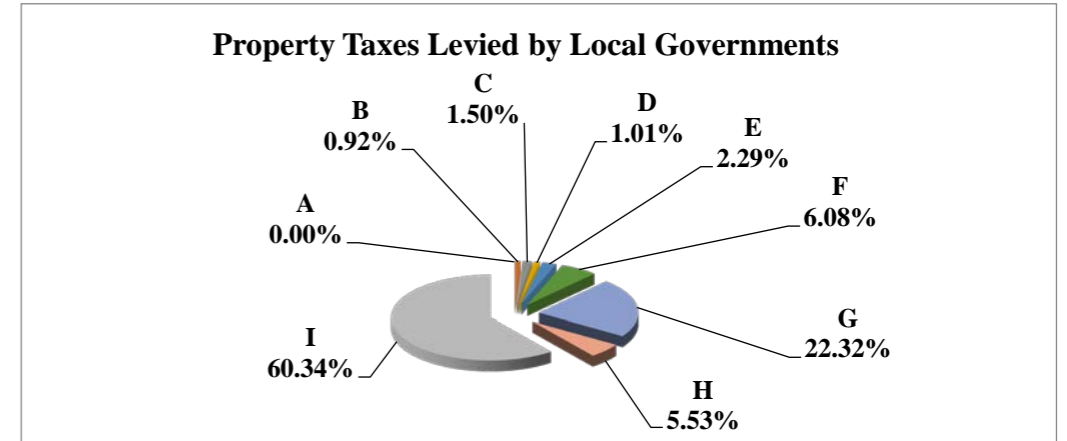
County Seat:	Beaver City, NE	Taxable Amland Acres:
County Population:	4,636	Irrigated 68,427.37
Residential & Recreational Records:	2,582	Dryland 188,624.26
Commercial, Indust., & Mineral Records:	451	Grassland 176,279.11
Agricultural Records:	3,122	Wasteland 6,671.20
Total Taxable Real Property Records:	6,155	Other 436.38
		Total Acres 440,438.32

33 FURNAS COUNTY

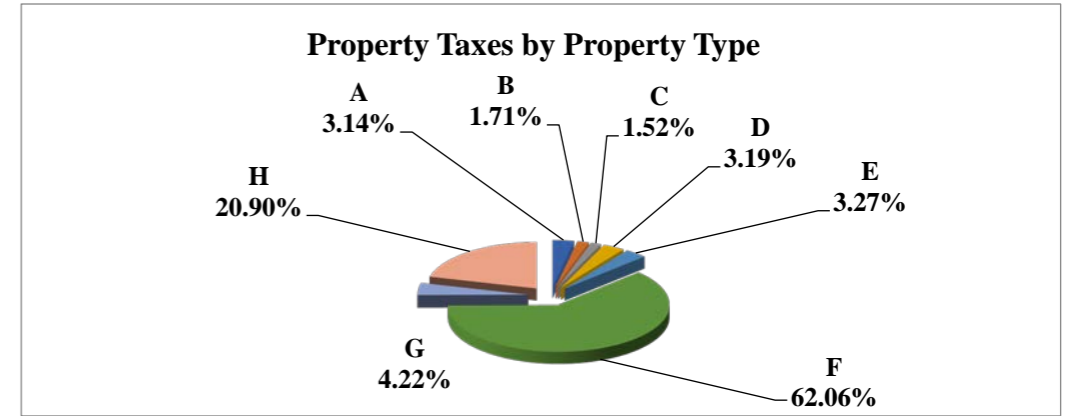
2022 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,203,801,628	136,965	0.0114	0.92%
C	FIRE DISTRICTS	836,148,400	222,673	0.0266	1.50%
D	EDUCATIONAL SERVICE UNITS	998,961,482	149,841	0.0150	1.01%
E	NATURAL RESOURCE DISTRICTS	998,961,482	339,538	0.0340	2.29%
F	COMMUNITY COLLEGE	998,961,482	901,784	0.0903	6.08%
G	COUNTY	998,961,482	3,308,908	0.3312	22.32%
H	CITY OR VILLAGE	165,814,076	819,162	0.4940	5.53%
I	SCHOOL DISTRICTS *	998,961,482	8,943,143	0.8952	60.34%
	FURNAS COUNTY	\$998,961,482	\$14,822,014	1.4837	100.00%

* Includes Learning Community and all School Bonds

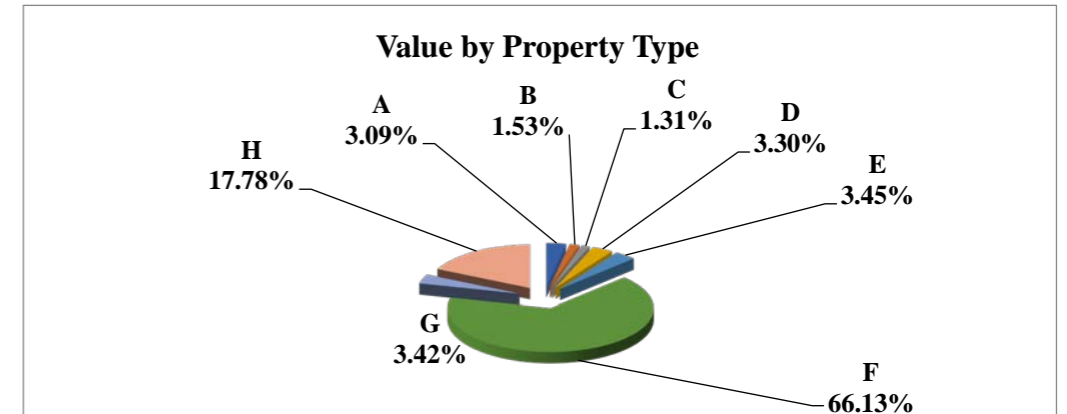


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$30,867,521	\$465,694	1.5087	3.14%
B	PUBLIC SERVIC ENTITIES	15,252,937	252,757	1.6571	1.71%
C	COMMERCIAL & INDUST. EQUIP.	13,038,810	224,570	1.7223	1.52%
D	AGRIC. MACHINERY & EQUIP.	32,964,594	473,400	1.4361	3.19%
E	AG-OUTBLDG & FARM SITE LAND	34,471,620	484,186	1.4046	3.27%
F	AGRICULTURAL LAND	660,610,350	9,198,238	1.3924	62.06%
G	COMMERCIAL, INDUST., & MINERAL	34,154,295	625,002	1.8299	4.22%
H	RESIDENTIAL **	177,601,355	3,098,166	1.7445	20.90%
	FURNAS COUNTY	\$998,961,482	\$14,822,014	1.4837	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$30,867,521	3.09%
B	PUBLIC SERVIC ENTITIES	15,252,937	1.53%
C	COMMERCIAL & INDUST. EQUIP.	13,038,810	1.31%
D	AGRIC. MACHINERY & EQUIP.	32,964,594	3.30%
E	AG-OUTBLDG & FARM SITE LAND	34,471,620	3.45%
F	AGRICULTURAL LAND	660,610,350	66.13%
G	COMMERCIAL, INDUST., & MINERAL	34,154,295	3.42%
H	RESIDENTIAL **	177,601,355	17.78%
	FURNAS COUNTY	\$998,961,482	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

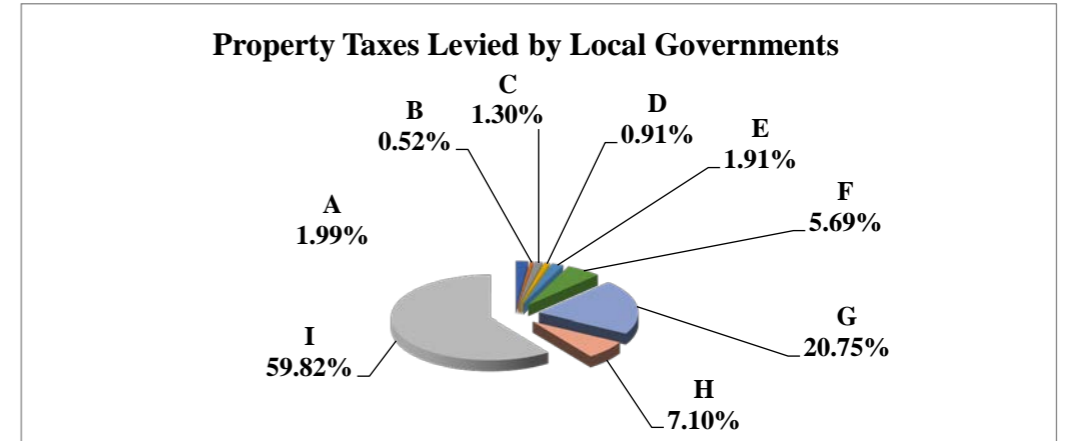
County Seat:	Beatrice, NE	Taxable Amland Acres:
County Population:	21,704	Irrigated 76,484.94
Residential & Recreational Records:	9,539	Dryland 306,681.13
Commercial, Indust., & Mineral Records:	1,236	Grassland 111,988.88
Agricultural Records:	5,796	Wasteland 11,332.60
Total Taxable Real Property Records:	16,571	Other 124.51
		Total Acres 506,612.06

34 GAGE COUNTY

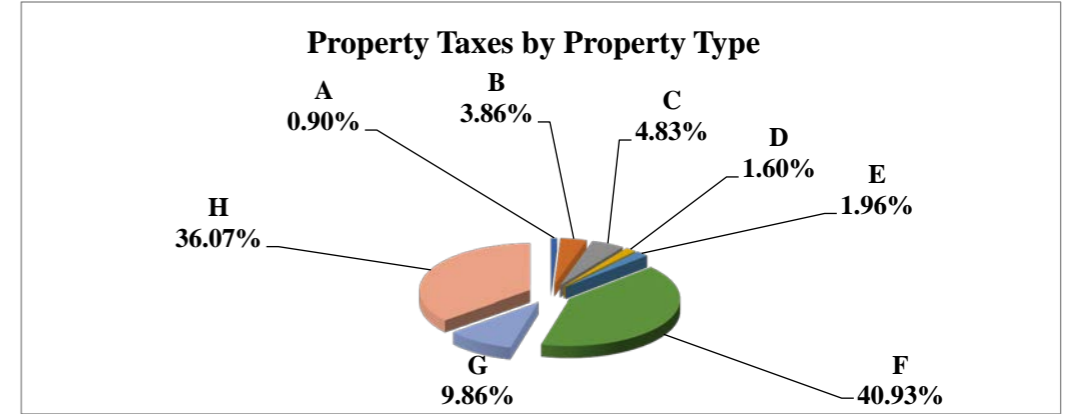
2022 Levels of Value	
Residential:	95%
Commercial:	94%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,648,577,620	\$1,126,594	0.0425	1.99%
B	MISCELLANEOUS DISTRICTS	7,687,555,960	294,261	0.0038	0.52%
C	FIRE DISTRICTS	2,429,408,899	737,562	0.0304	1.30%
D	EDUCATIONAL SERVICE UNITS	3,445,377,860	518,871	0.0151	0.91%
E	NATURAL RESOURCE DISTRICTS	3,445,377,856	1,082,466	0.0314	1.91%
F	COMMUNITY COLLEGE	3,445,377,858	3,228,319	0.0937	5.69%
G	COUNTY	3,445,377,858	11,770,438	0.3416	20.75%
H	CITY OR VILLAGE	1,031,213,312	4,028,332	0.3906	7.10%
I	SCHOOL DISTRICTS *	3,445,377,859	33,924,652	0.9846	59.82%
	GAGE COUNTY	\$3,445,377,858	\$56,711,493	1.6460	100.00%

* Includes Learning Community and all School Bonds

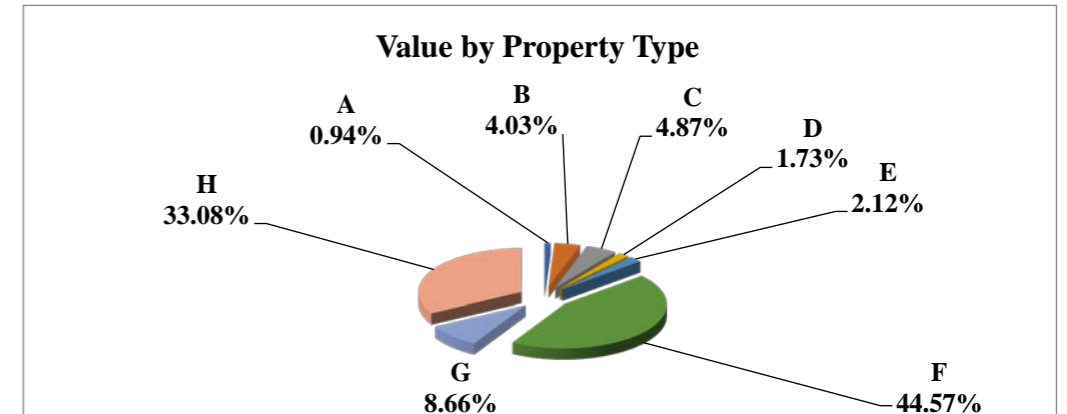


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$32,297,556	\$509,513	1.5776	0.90%
B	PUBLIC SERVIC ENTITIES	138,718,906	2,191,230	1.5796	3.86%
C	COMMERCIAL & INDUST. EQUIP.	167,864,345	2,739,764	1.6321	4.83%
D	AGRIC. MACHINERY & EQUIP.	59,709,911	904,889	1.5155	1.60%
E	AG-OUTBLDG & FARM SITE LAND	72,913,405	1,109,748	1.5220	1.96%
F	AGRICULTURAL LAND	1,535,639,195	23,211,499	1.5115	40.93%
G	COMMERCIAL, INDUST., & MINERAL	298,456,175	5,591,448	1.8735	9.86%
H	RESIDENTIAL **	1,139,778,365	20,453,403	1.7945	36.07%
	GAGE COUNTY	\$3,445,377,858	\$56,711,493	1.6460	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$32,297,556	0.94%
B	PUBLIC SERVIC ENTITIES	138,718,906	4.03%
C	COMMERCIAL & INDUST. EQUIP.	167,864,345	4.87%
D	AGRIC. MACHINERY & EQUIP.	59,709,911	1.73%
E	AG-OUTBLDG & FARM SITE LAND	72,913,405	2.12%
F	AGRICULTURAL LAND	1,535,639,195	44.57%
G	COMMERCIAL, INDUST., & MINERAL	298,456,175	8.66%
H	RESIDENTIAL **	1,139,778,365	33.08%
	GAGE COUNTY	\$3,445,377,858	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

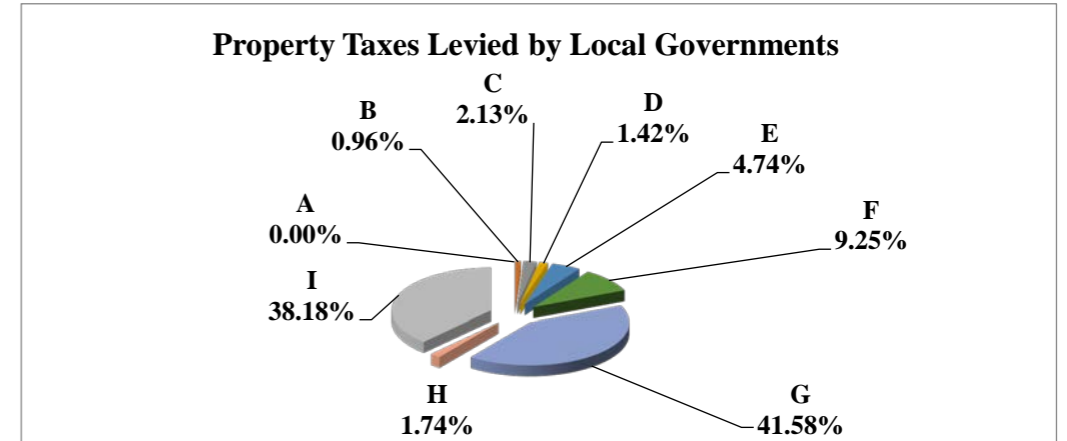
County Seat:	Oshkosh, NE	Taxable Amland Acres:
County Population:	1,874	Irrigated 38,017.02
Residential & Recreational Records:	1,104	Dryland 105,299.11
Commercial, Indust., & Mineral Records:	210	Grassland 883,032.58
Agricultural Records:	3,299	Wasteland 17,921.50
Total Taxable Real Property Records:	4,613	Other 1,228.87
		Total Acres 1,045,499.08

35 GARDEN COUNTY

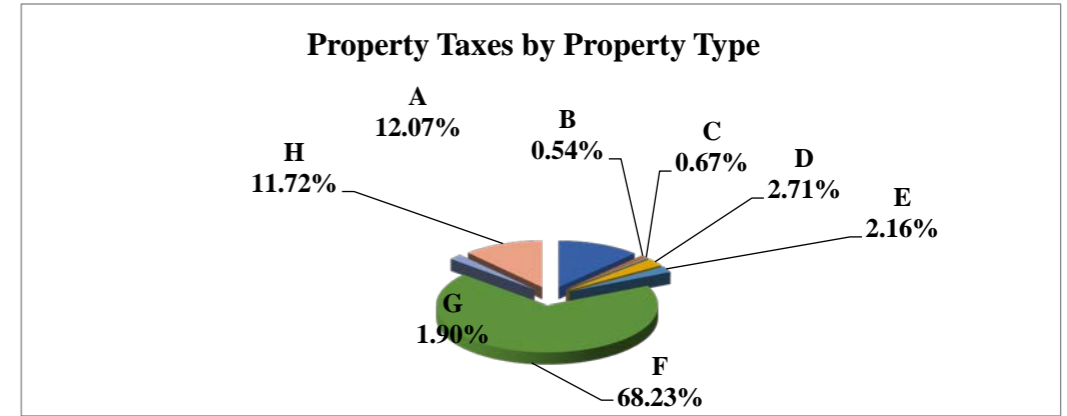
2022 Levels of Value	
Residential:	98%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	73%

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,173,241,410	83,913	0.0039	0.96%
C	FIRE DISTRICTS	793,571,948	186,464	0.0235	2.13%
D	EDUCATIONAL SERVICE UNITS	804,143,031	124,192	0.0154	1.42%
E	NATURAL RESOURCE DISTRICTS	804,143,030	414,432	0.0515	4.74%
F	COMMUNITY COLLEGE	804,143,030	808,777	0.1006	9.25%
G	COUNTY	804,143,030	3,634,929	0.4520	41.58%
H	CITY OR VILLAGE	48,443,468	152,392	0.3146	1.74%
I	SCHOOL DISTRICTS *	804,143,031	3,337,650	0.4151	38.18%
	GARDEN COUNTY	\$804,143,030	\$8,742,749	1.0872	100.00%

* Includes Learning Community and all School Bonds

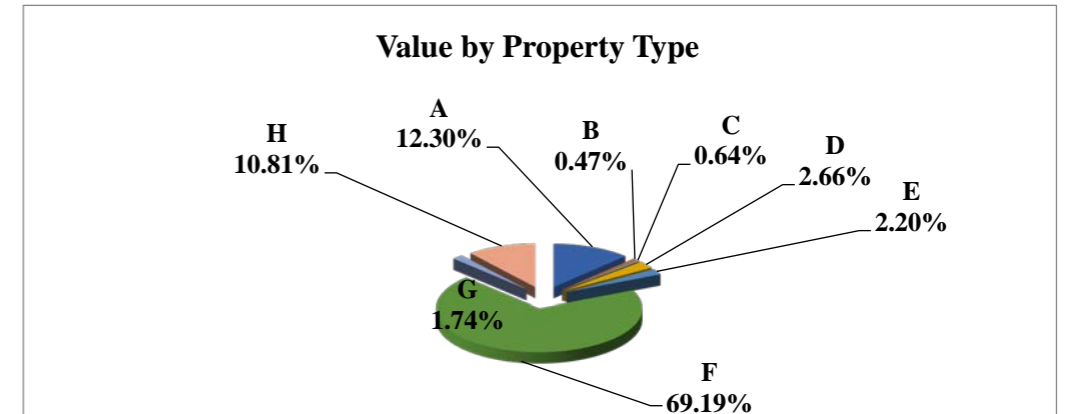


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$98,878,174	\$1,054,828	1.0668	12.07%
B	PUBLIC SERVIC ENTITIES	3,818,055	47,486	1.2437	0.54%
C	COMMERCIAL & INDUST. EQUIP.	5,136,320	58,156	1.1322	0.67%
D	AGRIC. MACHINERY & EQUIP.	21,372,454	237,160	1.1097	2.71%
E	AG-OUTBLDG & FARM SITE LAND	17,665,283	188,940	1.0696	2.16%
F	AGRICULTURAL LAND	556,374,734	5,965,485	1.0722	68.23%
G	COMMERCIAL, INDUST., & MINERAL	13,992,734	166,178	1.1876	1.90%
H	RESIDENTIAL **	86,905,276	1,024,515	1.1789	11.72%
	GARDEN COUNTY	\$804,143,030	\$8,742,749	1.0872	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$98,878,174	12.30%
B	PUBLIC SERVIC ENTITIES	3,818,055	0.47%
C	COMMERCIAL & INDUST. EQUIP.	5,136,320	0.64%
D	AGRIC. MACHINERY & EQUIP.	21,372,454	2.66%
E	AG-OUTBLDG & FARM SITE LAND	17,665,283	2.20%
F	AGRICULTURAL LAND	556,374,734	69.19%
G	COMMERCIAL, INDUST., & MINERAL	13,992,734	1.74%
H	RESIDENTIAL **	86,905,276	10.81%
	GARDEN COUNTY	\$804,143,030	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

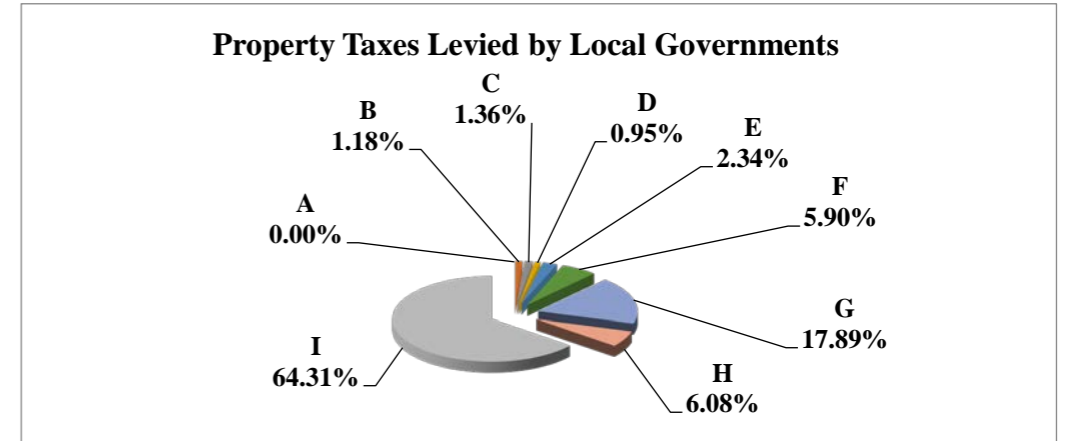
County Seat:	Burwell, NE	Taxable Amland Acres:
County Population:	1,813	Irrigated 20,649.16
Residential & Recreational Records:	945	Dryland 6,967.82
Commercial, Indust., & Mineral Records:	151	Grassland 317,650.53
Agricultural Records:	1,370	Wasteland 9,796.52
Total Taxable Real Property Records:	2,466	Other 290.42
		Total Acres 355,354.45

36 GARFIELD COUNTY

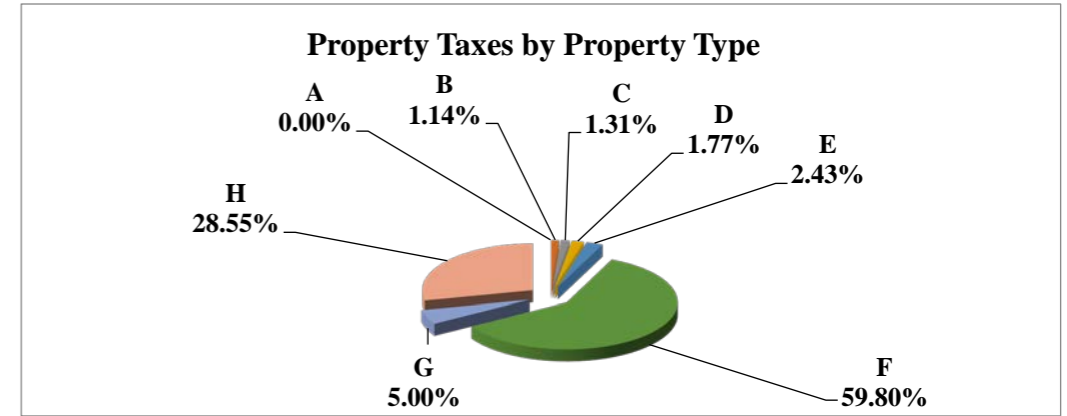
2022 Levels of Value	
Residential:	92%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	536,238,981	86,523	0.0161	1.18%
C	FIRE DISTRICTS	468,763,858	99,822	0.0213	1.36%
D	EDUCATIONAL SERVICE UNITS	468,763,857	69,781	0.0149	0.95%
E	NATURAL RESOURCE DISTRICTS	468,763,858	172,038	0.0367	2.34%
F	COMMUNITY COLLEGE	468,763,858	433,609	0.0925	5.90%
G	COUNTY	468,763,858	1,315,236	0.2806	17.89%
H	CITY OR VILLAGE	67,475,123	447,244	0.6628	6.08%
I	SCHOOL DISTRICTS *	468,763,858	4,728,444	1.0087	64.31%
	GARFIELD COUNTY	\$468,763,858	\$7,352,695	1.5685	100.00%

* Includes Learning Community and all School Bonds

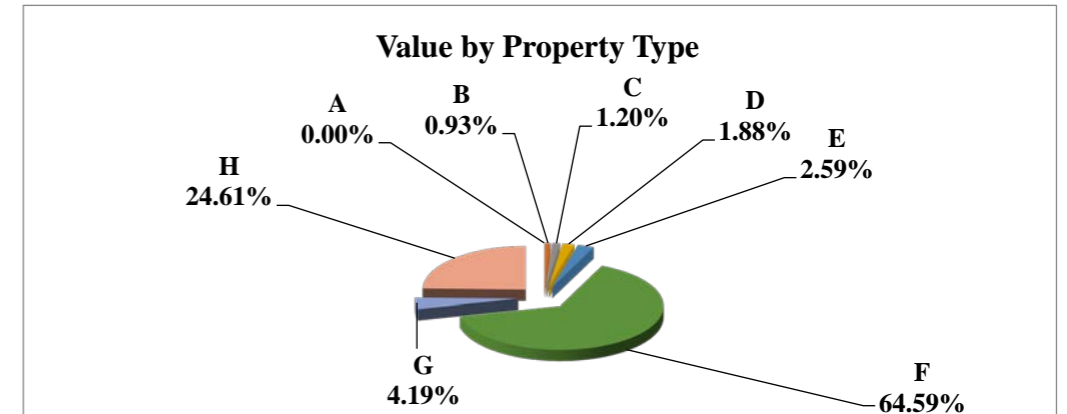


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	4,362,388	83,913	1.9236	1.14%
C	COMMERCIAL & INDUST. EQUIP.	5,631,712	96,288	1.7098	1.31%
D	AGRIC. MACHINERY & EQUIP.	8,835,206	130,116	1.4727	1.77%
E	AG-OUTBLDG & FARM SITE LAND	12,152,244	178,439	1.4684	2.43%
F	AGRICULTURAL LAND	302,773,677	4,396,920	1.4522	59.80%
G	COMMERCIAL, INDUST., & MINERAL	19,651,357	367,612	1.8707	5.00%
H	RESIDENTIAL **	115,357,274	2,099,406	1.8199	28.55%
	GARFIELD COUNTY	\$468,763,858	\$7,352,695	1.5685	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	4,362,388	0.93%
C	COMMERCIAL & INDUST. EQUIP.	5,631,712	1.20%
D	AGRIC. MACHINERY & EQUIP.	8,835,206	1.88%
E	AG-OUTBLDG & FARM SITE LAND	12,152,244	2.59%
F	AGRICULTURAL LAND	302,773,677	64.59%
G	COMMERCIAL, INDUST., & MINERAL	19,651,357	4.19%
H	RESIDENTIAL **	115,357,274	24.61%
	GARFIELD COUNTY	\$468,763,858	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

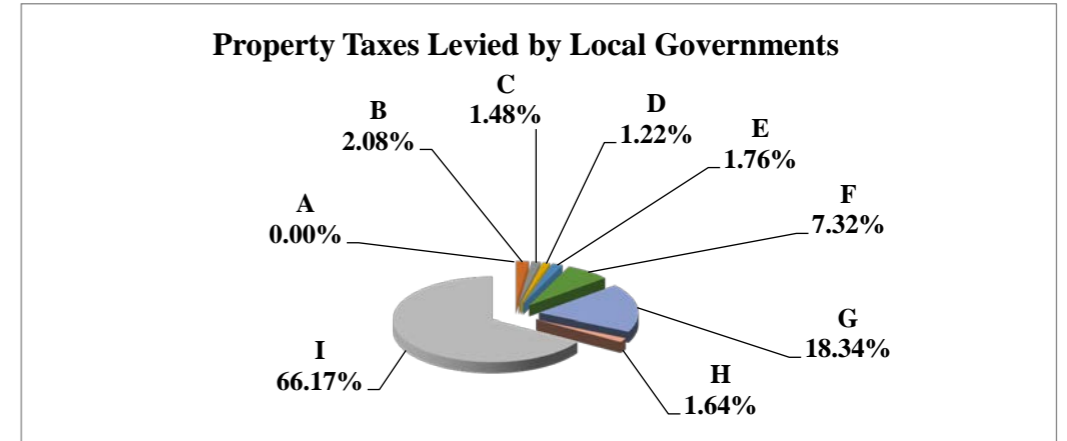
County Seat:	Elwood, NE	Taxable Amland Acres:	
County Population:	1,893	Irrigated	93,755.87
Residential & Recreational Records:	1,321	Dryland	54,214.43
Commercial, Indust., & Mineral Records:	114	Grassland	130,878.62
Agricultural Records:	1,704	Wasteland	558.41
Total Taxable Real Property Records:	3,139	Other	160.11
		Total Acres	279,567.44

37 GOSPER COUNTY

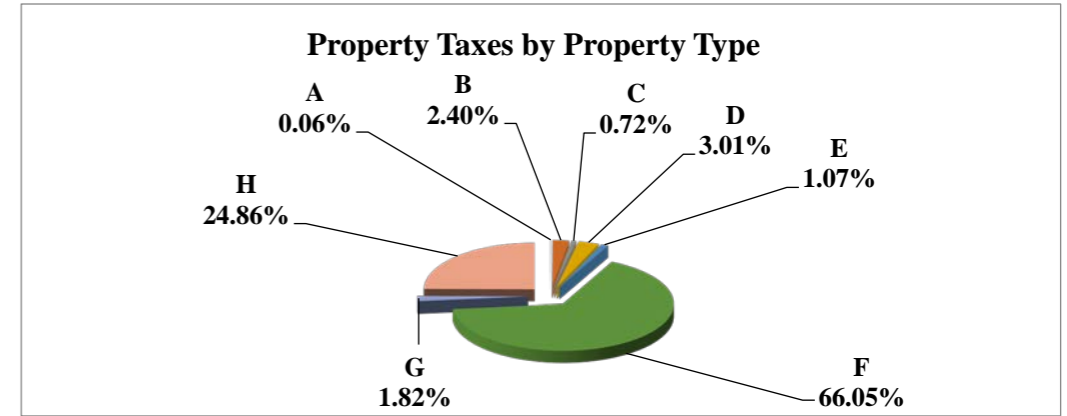
2022 Levels of Value	
Residential:	93%
Commercial:	100%
Agricultural:	71%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,138,172,401	233,520	0.0205	2.08%
C	FIRE DISTRICTS	908,508,077	165,514	0.0182	1.48%
D	EDUCATIONAL SERVICE UNITS	908,508,075	136,223	0.0150	1.22%
E	NATURAL RESOURCE DISTRICTS	908,508,075	197,001	0.0217	1.76%
F	COMMUNITY COLLEGE	908,508,075	820,130	0.0903	7.32%
G	COUNTY	908,508,075	2,056,483	0.2264	18.34%
H	CITY OR VILLAGE	44,239,061	183,330	0.4144	1.64%
I	SCHOOL DISTRICTS *	908,508,076	7,418,113	0.8165	66.17%
	GOSPER COUNTY	\$908,508,075	\$11,210,315	1.2339	100.00%

* Includes Learning Community and all School Bonds

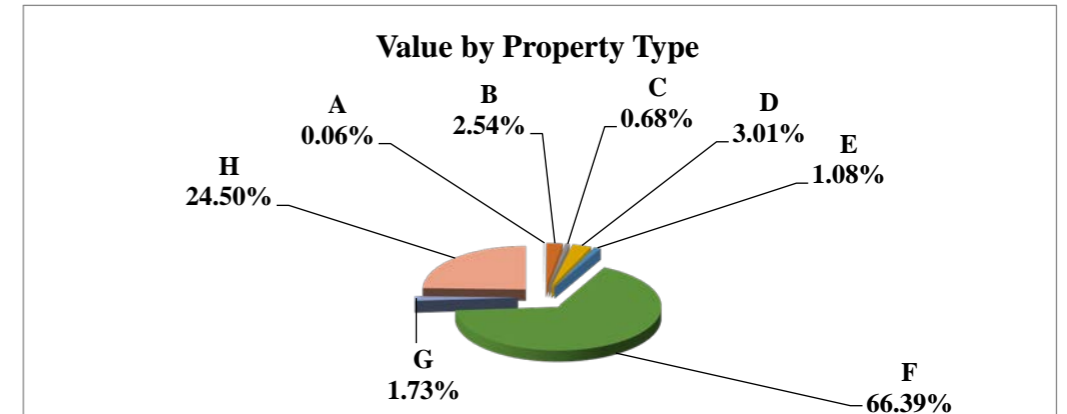


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$580,200	\$6,842	1.1792	0.06%
B	PUBLIC SERVIC ENTITIES	23,091,570	269,327	1.1663	2.40%
C	COMMERCIAL & INDUST. EQUIP.	6,212,076	80,870	1.3018	0.72%
D	AGRIC. MACHINERY & EQUIP.	27,368,776	337,336	1.2326	3.01%
E	AG-OUTBLDG & FARM SITE LAND	9,850,347	119,957	1.2178	1.07%
F	AGRICULTURAL LAND	603,135,297	7,404,641	1.2277	66.05%
G	COMMERCIAL, INDUST., & MINERAL	15,673,774	204,089	1.3021	1.82%
H	RESIDENTIAL **	222,596,035	2,787,252	1.2522	24.86%
	GOSPER COUNTY	\$908,508,075	\$11,210,315	1.2339	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$580,200	0.06%
B	PUBLIC SERVIC ENTITIES	23,091,570	2.54%
C	COMMERCIAL & INDUST. EQUIP.	6,212,076	0.68%
D	AGRIC. MACHINERY & EQUIP.	27,368,776	3.01%
E	AG-OUTBLDG & FARM SITE LAND	9,850,347	1.08%
F	AGRICULTURAL LAND	603,135,297	66.39%
G	COMMERCIAL, INDUST., & MINERAL	15,673,774	1.73%
H	RESIDENTIAL **	222,596,035	24.50%
	GOSPER COUNTY	\$908,508,075	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

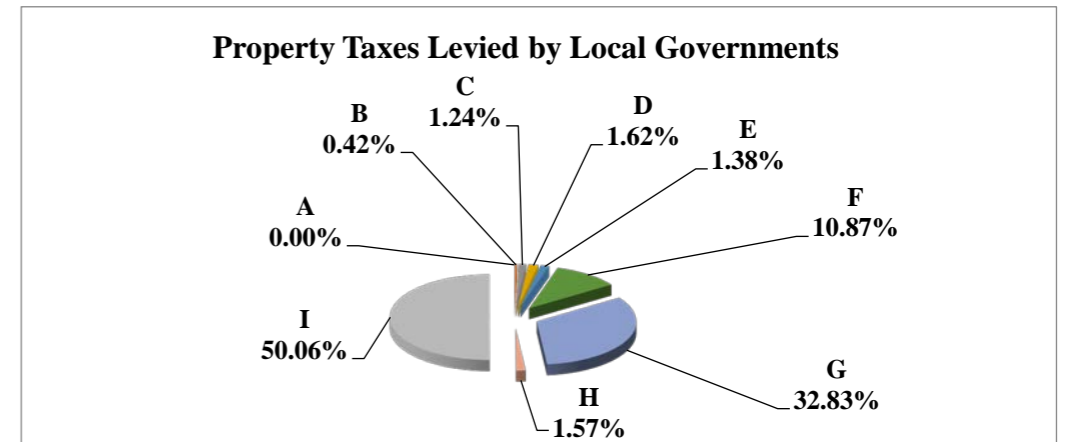
County Seat:	Hyannis, NE	Taxable Amland Acres:
County Population:	611	Irrigated
Residential & Recreational Records:	356	Dryland
Commercial, Indust., & Mineral Records:	76	Grassland
Agricultural Records:	1,311	Wasteland
Total Taxable Real Property Records:	1,743	Other
		Total Acres
		495,352.61

38 GRANT COUNTY

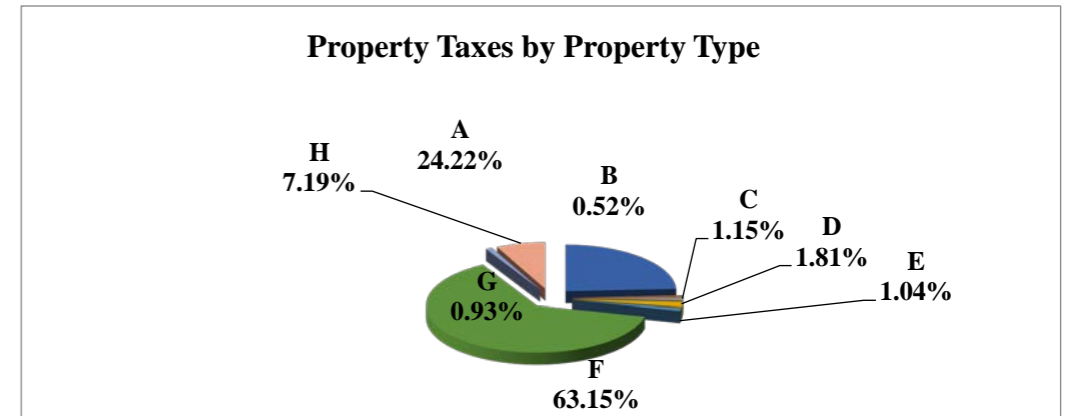
2022 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	117,387,925	12,945	0.0110	0.42%
C	FIRE DISTRICTS	329,998,967	37,897	0.0115	1.24%
D	EDUCATIONAL SERVICE UNITS	329,998,967	49,500	0.0150	1.62%
E	NATURAL RESOURCE DISTRICTS	329,998,967	42,214	0.0128	1.38%
F	COMMUNITY COLLEGE	329,998,967	331,901	0.1006	10.87%
G	COUNTY	329,998,967	1,001,949	0.3036	32.83%
H	CITY OR VILLAGE	9,691,137	48,015	0.4955	1.57%
I	SCHOOL DISTRICTS *	329,998,967	1,527,791	0.4630	50.06%
	GRANT COUNTY	\$329,998,967	\$3,052,212	0.9249	100.00%

* Includes Learning Community and all School Bonds

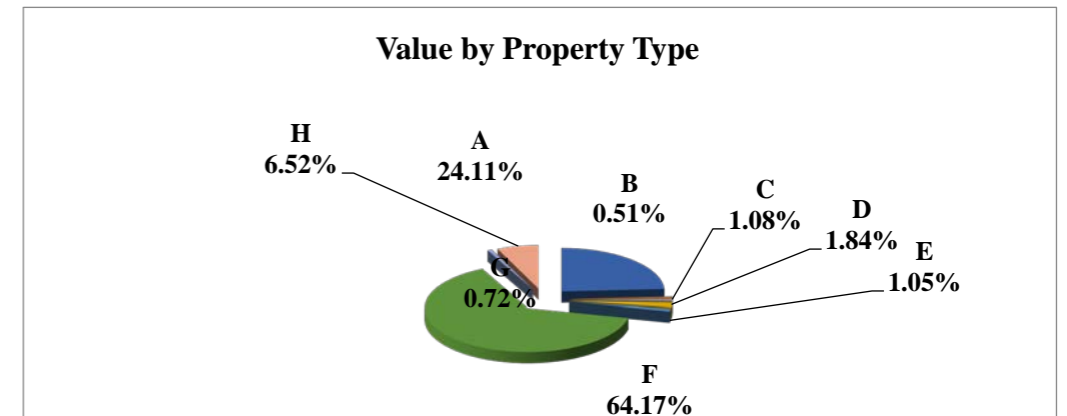


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$79,557,119	\$739,280	0.9292	24.22%
B	PUBLIC SERVIC ENTITIES	1,668,587	15,813	0.9477	0.52%
C	COMMERCIAL & INDUST. EQUIP.	3,570,730	35,209	0.9860	1.15%
D	AGRIC. MACHINERY & EQUIP.	6,057,983	55,339	0.9135	1.81%
E	AG-OUTBLDG & FARM SITE LAND	3,469,732	31,607	0.9109	1.04%
F	AGRICULTURAL LAND	211,751,741	1,927,369	0.9102	63.15%
G	COMMERCIAL, INDUST., & MINERAL	2,391,289	28,243	1.1811	0.93%
H	RESIDENTIAL **	21,531,786	219,352	1.0187	7.19%
	GRANT COUNTY	\$329,998,967	\$3,052,212	0.9249	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$79,557,119	24.11%
B	PUBLIC SERVIC ENTITIES	1,668,587	0.51%
C	COMMERCIAL & INDUST. EQUIP.	3,570,730	1.08%
D	AGRIC. MACHINERY & EQUIP.	6,057,983	1.84%
E	AG-OUTBLDG & FARM SITE LAND	3,469,732	1.05%
F	AGRICULTURAL LAND	211,751,741	64.17%
G	COMMERCIAL, INDUST., & MINERAL	2,391,289	0.72%
H	RESIDENTIAL **	21,531,786	6.52%
	GRANT COUNTY	\$329,998,967	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

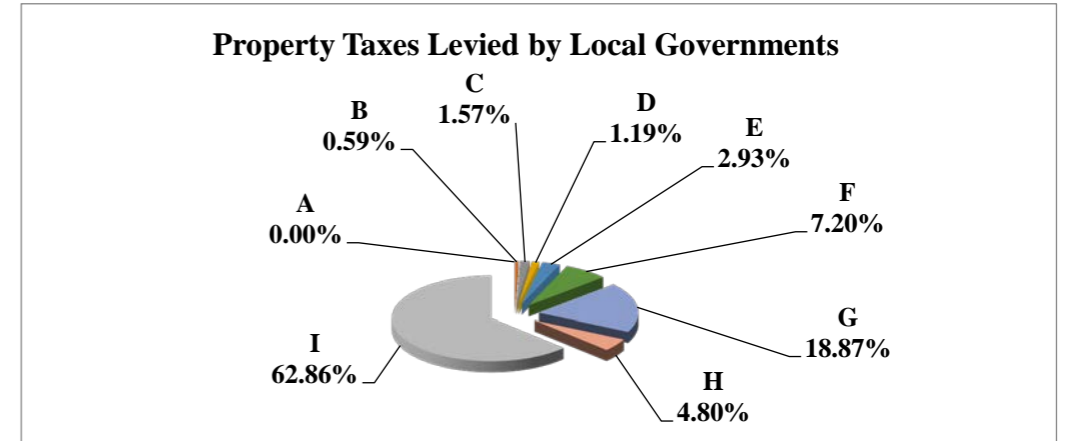
County Seat:	Greeley, NE	Taxable Amland Acres:	
County Population:	2,188	Irrigated	108,680.61
Residential & Recreational Records:	1,100	Dryland	30,729.07
Commercial, Indust., & Mineral Records:	214	Grassland	211,076.97
Agricultural Records:	1,949	Wasteland	711.21
Total Taxable Real Property Records:	3,263	Other	1,323.52
		Total Acres	352,521.38

39 GREELEY COUNTY

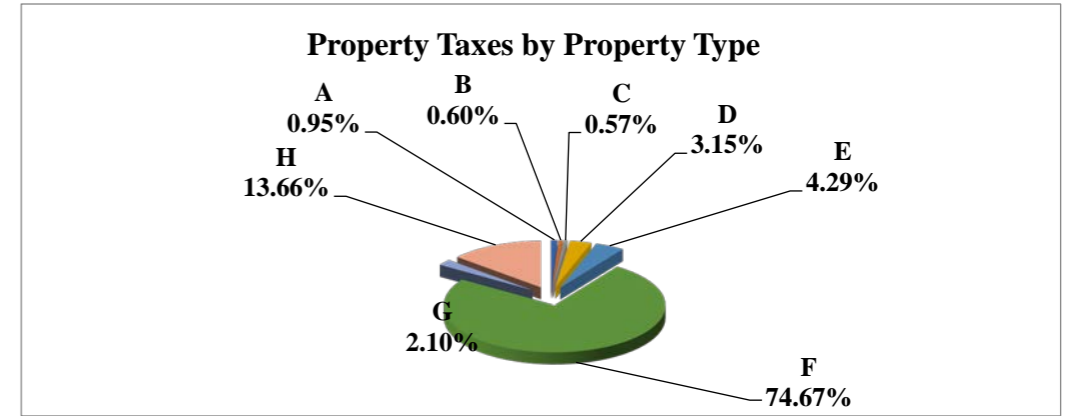
2022 Levels of Value	
Residential:	94%
Commercial:	100%
Agricultural:	74%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,522,541,917	73,515	0.0048	0.59%
C	FIRE DISTRICTS	961,262,860	194,121	0.0202	1.57%
D	EDUCATIONAL SERVICE UNITS	986,946,910	146,857	0.0149	1.19%
E	NATURAL RESOURCE DISTRICTS	986,946,910	362,210	0.0367	2.93%
F	COMMUNITY COLLEGE	986,946,910	890,938	0.0903	7.20%
G	COUNTY	986,946,910	2,336,965	0.2368	18.87%
H	CITY OR VILLAGE	71,343,784	594,131	0.8328	4.80%
I	SCHOOL DISTRICTS *	986,946,910	7,782,756	0.7886	62.86%
	GREELEY COUNTY	\$986,946,910	\$12,381,494	1.2545	100.00%

* Includes Learning Community and all School Bonds

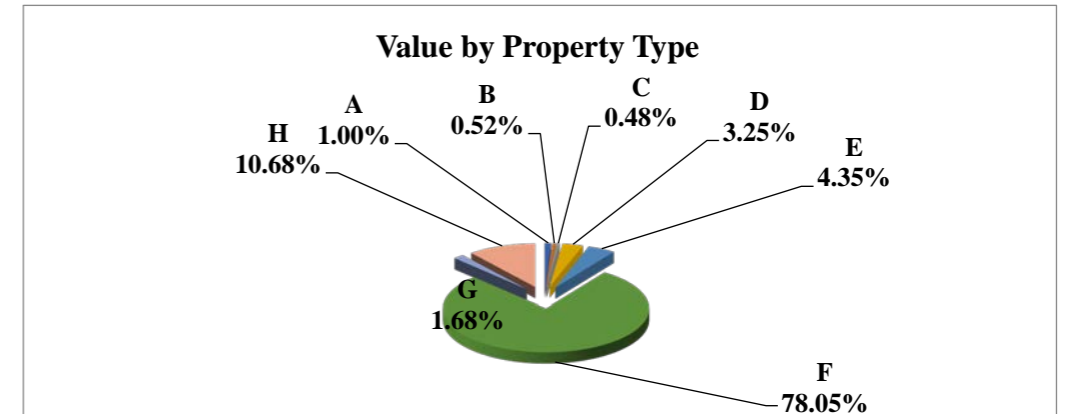


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$9,873,122	\$117,058	1.1856	0.95%
B	PUBLIC SERVIC ENTITIES	5,132,143	74,569	1.4530	0.60%
C	COMMERCIAL & INDUST. EQUIP.	4,777,907	70,804	1.4819	0.57%
D	AGRIC. MACHINERY & EQUIP.	32,086,303	390,632	1.2174	3.15%
E	AG-OUTBLDG & FARM SITE LAND	42,908,765	530,889	1.2373	4.29%
F	AGRICULTURAL LAND	770,277,205	9,245,277	1.2003	74.67%
G	COMMERCIAL, INDUST., & MINERAL	16,531,765	260,484	1.5757	2.10%
H	RESIDENTIAL **	105,359,700	1,691,782	1.6057	13.66%
	GREELEY COUNTY	\$986,946,910	\$12,381,494	1.2545	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$9,873,122	1.00%
B	PUBLIC SERVIC ENTITIES	5,132,143	0.52%
C	COMMERCIAL & INDUST. EQUIP.	4,777,907	0.48%
D	AGRIC. MACHINERY & EQUIP.	32,086,303	3.25%
E	AG-OUTBLDG & FARM SITE LAND	42,908,765	4.35%
F	AGRICULTURAL LAND	770,277,205	78.05%
G	COMMERCIAL, INDUST., & MINERAL	16,531,765	1.68%
H	RESIDENTIAL **	105,359,700	10.68%
	GREELEY COUNTY	\$986,946,910	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

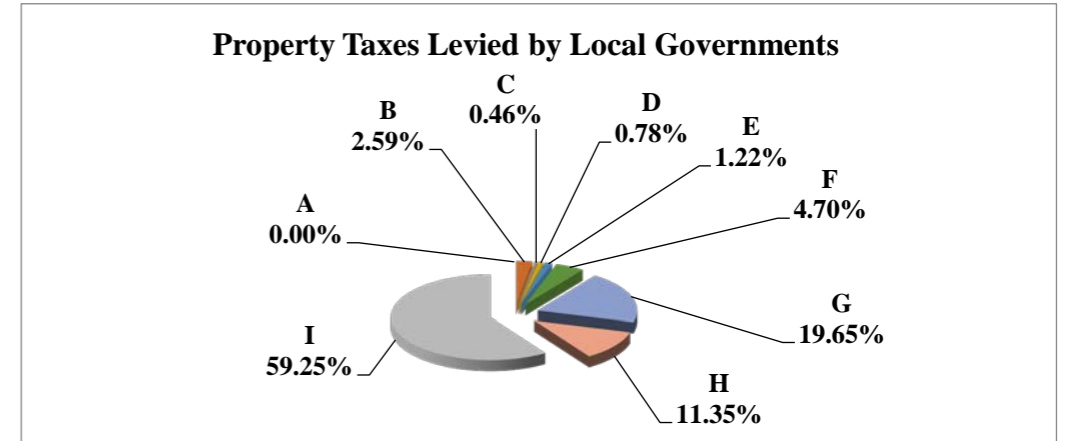
County Seat:	Grand Island, NE	Taxable Amland Acres:	
County Population:	62,895	Irrigated	219,428.38
Residential & Recreational Records:	20,212	Dryland	16,837.80
Commercial, Indust., & Mineral Records:	2,906	Grassland	49,938.55
Agricultural Records:	3,574	Wasteland	4,363.16
Total Taxable Real Property Records:	26,692	Other	6,395.79
		Total Acres	296,963.68

40 HALL COUNTY

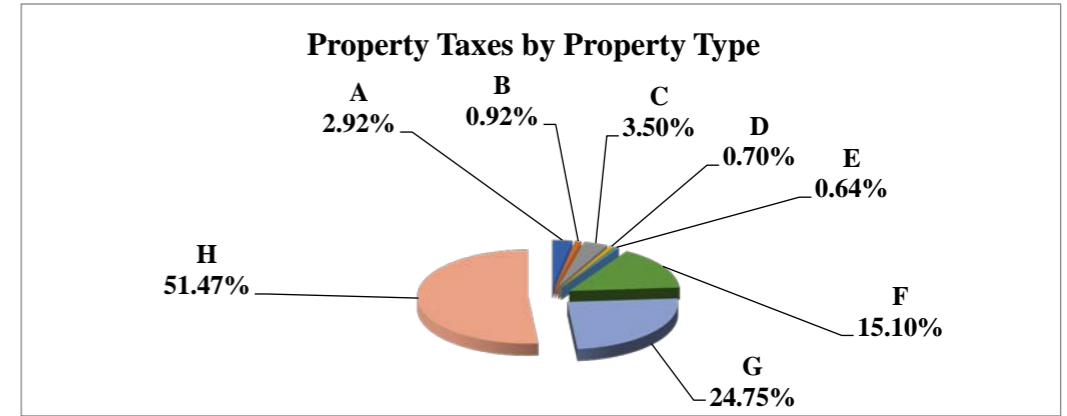
2022 Levels of Value	
Residential:	93%
Commercial:	98%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$6,189,843,078	\$0	0.0000	0.00%
B	MISCELLANEOUS DISTRICTS	16,279,874,339	3,084,975	0.0190	2.59%
C	FIRE DISTRICTS	2,108,587,584	548,008	0.0260	0.46%
D	EDUCATIONAL SERVICE UNITS	6,191,544,618	921,659	0.0149	0.78%
E	NATURAL RESOURCE DISTRICTS	6,191,544,623	1,452,213	0.0235	1.22%
F	COMMUNITY COLLEGE	6,191,544,621	5,589,238	0.0903	4.70%
G	COUNTY	6,191,544,621	23,362,090	0.3773	19.65%
H	CITY OR VILLAGE	4,083,327,067	13,493,223	0.3304	11.35%
I	SCHOOL DISTRICTS *	6,191,544,624	70,458,837	1.1380	59.25%
	HALL COUNTY	\$6,191,544,621	\$118,910,244	1.9205	100.00%

* Includes Learning Community and all School Bonds

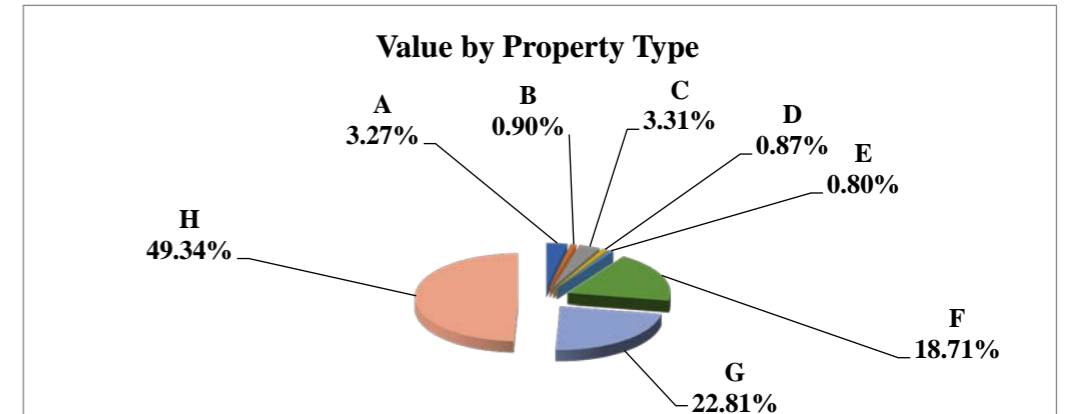


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$202,181,526	\$3,471,905	1.7172	2.92%
B	PUBLIC SERVIC ENTITIES	55,619,311	1,089,047	1.9580	0.92%
C	COMMERCIAL & INDUST. EQUIP.	204,994,033	4,162,889	2.0307	3.50%
D	AGRIC. MACHINERY & EQUIP.	53,676,695	837,030	1.5594	0.70%
E	AG-OUTBLDG & FARM SITE LAND	49,413,276	762,099	1.5423	0.64%
F	AGRICULTURAL LAND	1,158,399,330	17,960,026	1.5504	15.10%
G	COMMERCIAL, INDUST., & MINERAL	1,412,063,817	29,427,897	2.0840	24.75%
H	RESIDENTIAL **	3,055,196,633	61,199,352	2.0031	51.47%
	HALL COUNTY	\$6,191,544,621	\$118,910,244	1.9205	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$202,181,526	3.27%
B	PUBLIC SERVIC ENTITIES	55,619,311	0.90%
C	COMMERCIAL & INDUST. EQUIP.	204,994,033	3.31%
D	AGRIC. MACHINERY & EQUIP.	53,676,695	0.87%
E	AG-OUTBLDG & FARM SITE LAND	49,413,276	0.80%
F	AGRICULTURAL LAND	1,158,399,330	18.71%
G	COMMERCIAL, INDUST., & MINERAL	1,412,063,817	22.81%
H	RESIDENTIAL **	3,055,196,633	49.34%
	HALL COUNTY	\$6,191,544,621	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

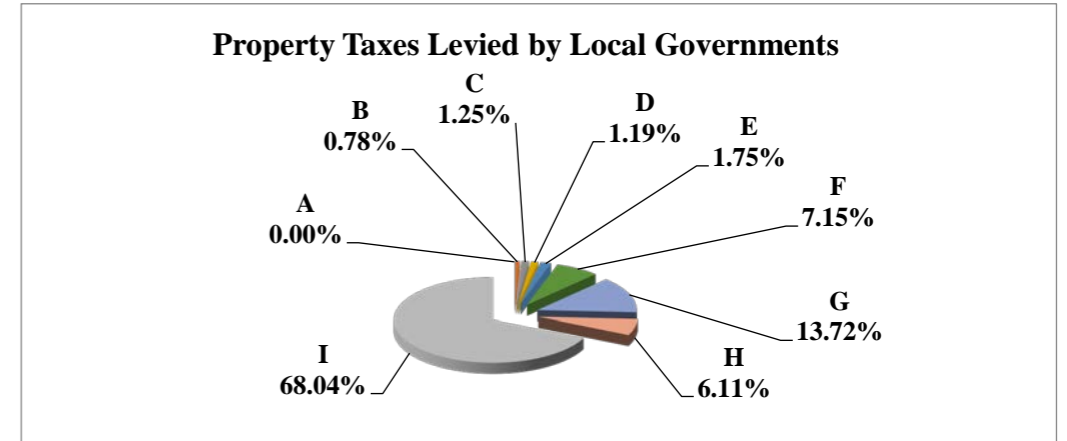
County Seat:	Aurora, NE	Taxable Amland Acres:
County Population:	9,429	Irrigated 272,505.64
Residential & Recreational Records:	5,034	Dryland 20,987.10
Commercial, Indust., & Mineral Records:	535	Grassland 22,895.54
Agricultural Records:	3,429	Wasteland 2,131.65
Total Taxable Real Property Records:	8,998	Other 2,806.96
		Total Acres 321,326.89

41 HAMILTON COUNTY

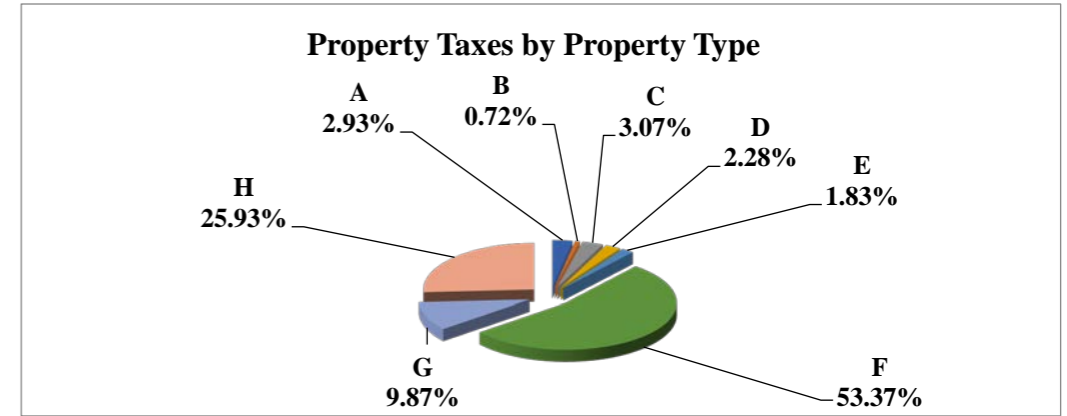
2022 Levels of Value	
Residential:	97%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,552,412,066	300,771	0.0085	0.78%
C	FIRE DISTRICTS	2,495,460,101	479,402	0.0192	1.25%
D	EDUCATIONAL SERVICE UNITS	3,050,699,069	458,623	0.0150	1.19%
E	NATURAL RESOURCE DISTRICTS	3,050,699,069	674,838	0.0221	1.75%
F	COMMUNITY COLLEGE	3,050,699,069	2,753,930	0.0903	7.15%
G	COUNTY	3,050,699,069	5,284,306	0.1732	13.72%
H	CITY OR VILLAGE	596,363,090	2,351,950	0.3944	6.11%
I	SCHOOL DISTRICTS *	3,050,699,069	26,197,959	0.8588	68.04%
	HAMILTON COUNTY	\$3,050,699,069	\$38,501,780	1.2621	100.00%

* Includes Learning Community and all School Bonds

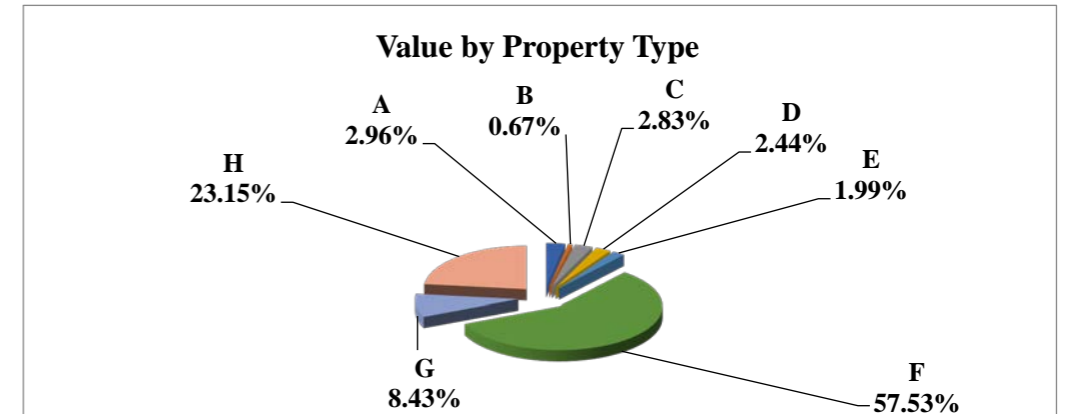


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$90,240,111	\$1,128,896	1.2510	2.93%
B	PUBLIC SERVIC ENTITIES	20,483,551	276,816	1.3514	0.72%
C	COMMERCIAL & INDUST. EQUIP.	86,373,230	1,180,164	1.3664	3.07%
D	AGRIC. MACHINERY & EQUIP.	74,509,032	879,174	1.1800	2.28%
E	AG-OUTBLDG & FARM SITE LAND	60,715,395	703,667	1.1590	1.83%
F	AGRICULTURAL LAND	1,755,209,625	20,549,213	1.1708	53.37%
G	COMMERCIAL, INDUST., & MINERAL	257,064,745	3,800,187	1.4783	9.87%
H	RESIDENTIAL **	706,103,380	9,983,663	1.4139	25.93%
	HAMILTON COUNTY	\$3,050,699,069	\$38,501,780	1.2621	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$90,240,111	2.96%
B	PUBLIC SERVIC ENTITIES	20,483,551	0.67%
C	COMMERCIAL & INDUST. EQUIP.	86,373,230	2.83%
D	AGRIC. MACHINERY & EQUIP.	74,509,032	2.44%
E	AG-OUTBLDG & FARM SITE LAND	60,715,395	1.99%
F	AGRICULTURAL LAND	1,755,209,625	57.53%
G	COMMERCIAL, INDUST., & MINERAL	257,064,745	8.43%
H	RESIDENTIAL **	706,103,380	23.15%
	HAMILTON COUNTY	\$3,050,699,069	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

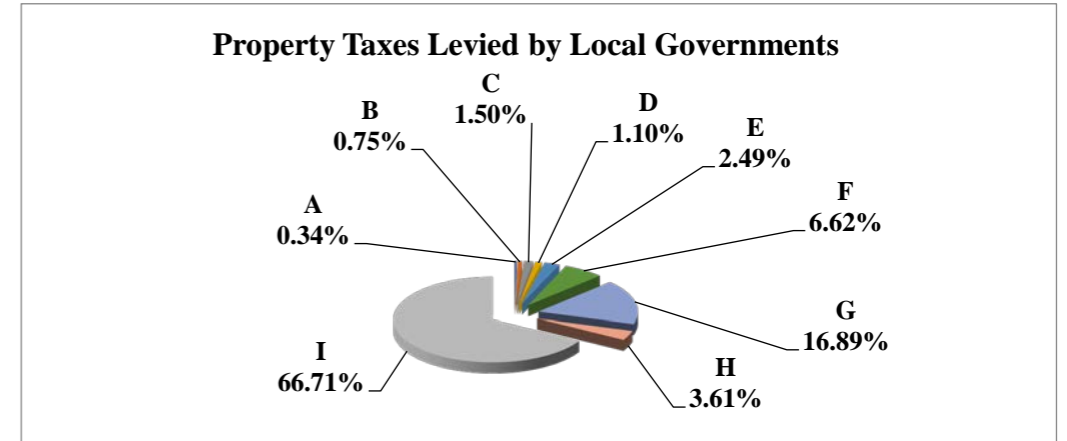
County Seat:	Alma, NE	Taxable Amland Acres:
County Population:	3,073	Irrigated 103,813.99
Residential & Recreational Records:	2,294	Dryland 99,644.61
Commercial, Indust., & Mineral Records:	316	Grassland 112,618.26
Agricultural Records:	2,394	Wasteland 5,119.00
Total Taxable Real Property Records:	5,004	Other 0.00
		Total Acres 321,195.86

42 HARLAN COUNTY

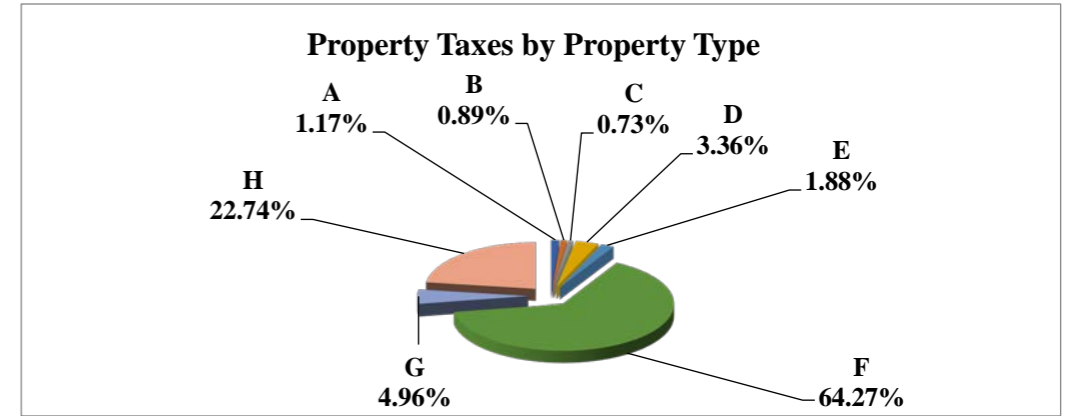
2022 Levels of Value	
Residential:	97%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$1,032,853,507	\$47,625	0.0046	0.34%
B	MISCELLANEOUS DISTRICTS	1,316,663,916	105,773	0.0080	0.75%
C	FIRE DISTRICTS	989,138,884	210,734	0.0213	1.50%
D	EDUCATIONAL SERVICE UNITS	1,032,853,507	154,930	0.0150	1.10%
E	NATURAL RESOURCE DISTRICTS	1,032,853,507	351,059	0.0340	2.49%
F	COMMUNITY COLLEGE	1,032,853,507	932,386	0.0903	6.62%
G	COUNTY	1,032,853,507	2,380,727	0.2305	16.89%
H	CITY OR VILLAGE	129,236,237	508,887	0.3938	3.61%
I	SCHOOL DISTRICTS *	1,032,853,511	9,401,177	0.9102	66.71%
	HARLAN COUNTY	\$1,032,853,507	\$14,093,298	1.3645	100.00%

* Includes Learning Community and all School Bonds

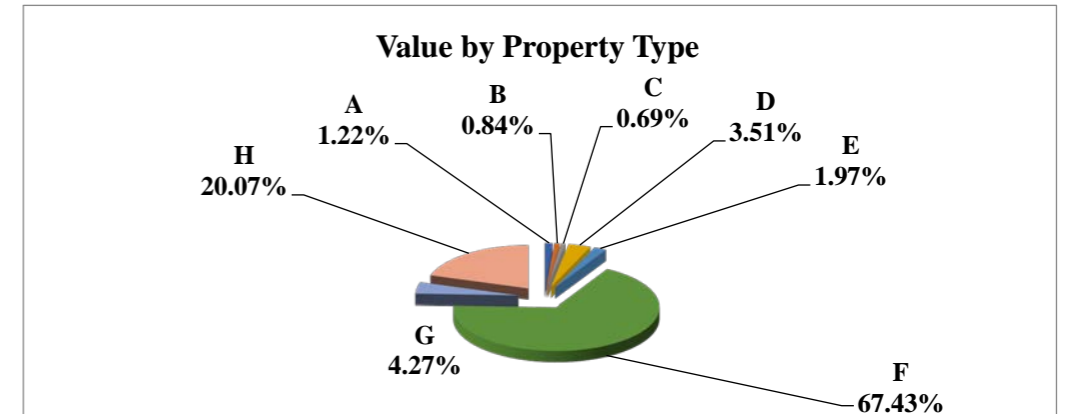


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$12,565,423	\$165,408	1.3164	1.17%
B	PUBLIC SERVIC ENTITIES	8,680,640	125,462	1.4453	0.89%
C	COMMERCIAL & INDUST. EQUIP.	7,094,297	103,185	1.4545	0.73%
D	AGRIC. MACHINERY & EQUIP.	36,236,452	473,636	1.3071	3.36%
E	AG-OUTBLDG & FARM SITE LAND	20,394,314	265,286	1.3008	1.88%
F	AGRICULTURAL LAND	696,491,355	9,057,222	1.3004	64.27%
G	COMMERCIAL, INDUST., & MINERAL	44,094,456	698,586	1.5843	4.96%
H	RESIDENTIAL **	207,296,570	3,204,515	1.5459	22.74%
	HARLAN COUNTY	\$1,032,853,507	\$14,093,298	1.3645	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$12,565,423	1.22%
B	PUBLIC SERVIC ENTITIES	8,680,640	0.84%
C	COMMERCIAL & INDUST. EQUIP.	7,094,297	0.69%
D	AGRIC. MACHINERY & EQUIP.	36,236,452	3.51%
E	AG-OUTBLDG & FARM SITE LAND	20,394,314	1.97%
F	AGRICULTURAL LAND	696,491,355	67.43%
G	COMMERCIAL, INDUST., & MINERAL	44,094,456	4.27%
H	RESIDENTIAL **	207,296,570	20.07%
	HARLAN COUNTY	\$1,032,853,507	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Hayes Center, NE	Taxable Amland Acres:
County Population:	856	Irrigated 68,891.85
Residential & Recreational Records:	323	Dryland 99,585.88
Commercial, Indust., & Mineral Records:	73	Grassland 275,340.31
Agricultural Records:	2,098	Wasteland 673.69
Total Taxable Real Property Records:	2,494	Other 556.45
		Total Acres 445,048.18

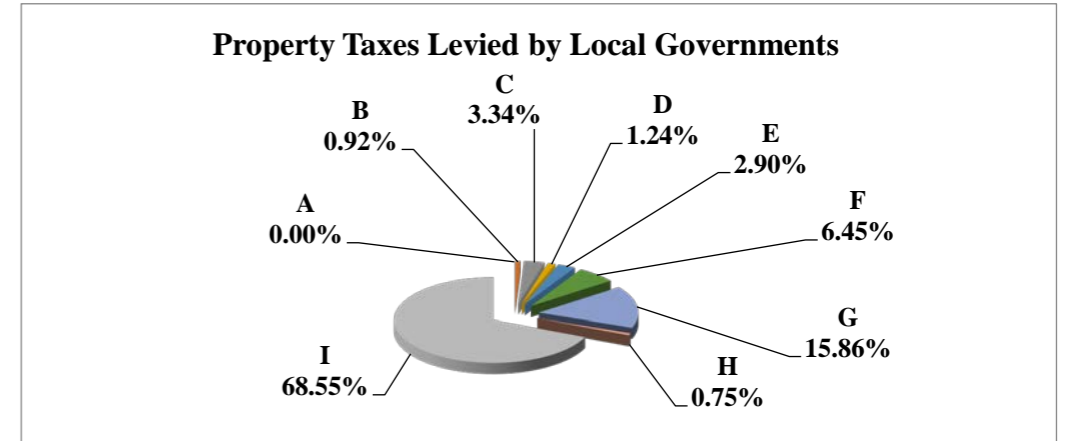
43 HAYES COUNTY

2022 Levels of Value

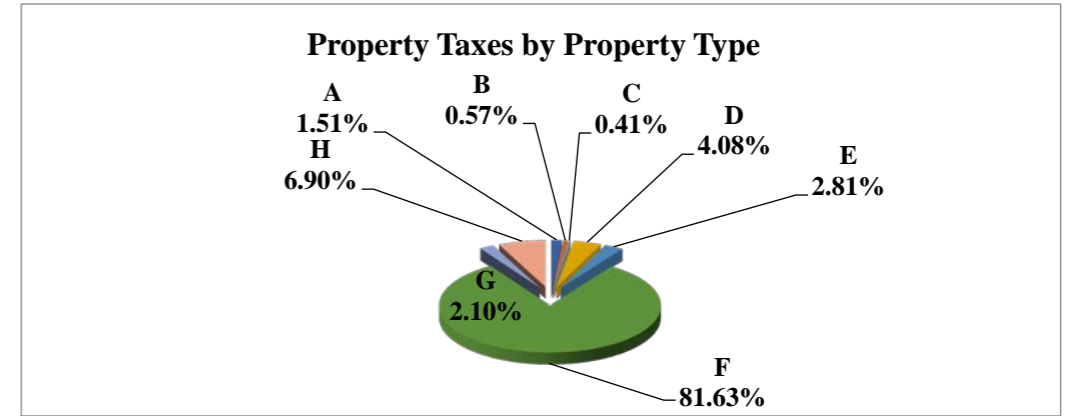
Residential:	100%
Commercial:	100%
Agricultural:	72%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	728,698,767	57,426	0.0079	0.92%
C	FIRE DISTRICTS	517,577,754	209,650	0.0405	3.34%
D	EDUCATIONAL SERVICE UNITS	517,577,753	77,611	0.0150	1.24%
E	NATURAL RESOURCE DISTRICTS	517,577,753	181,722	0.0351	2.90%
F	COMMUNITY COLLEGE	517,577,753	404,591	0.0782	6.45%
G	COUNTY	517,577,753	995,098	0.1923	15.86%
H	CITY OR VILLAGE	10,046,328	46,782	0.4657	0.75%
I	SCHOOL DISTRICTS *	517,577,754	4,299,974	0.8308	68.55%
	HAYES COUNTY	\$517,577,753	\$6,272,855	1.2120	100.00%

* Includes Learning Community and all School Bonds

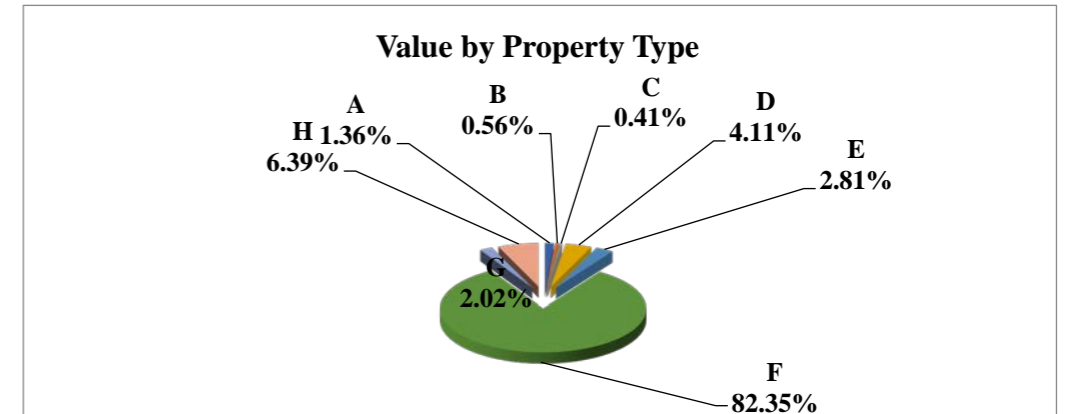


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$7,036,346	\$94,810	1.3474	1.51%
B	PUBLIC SERVIC ENTITIES	2,883,190	35,612	1.2352	0.57%
C	COMMERCIAL & INDUST. EQUIP.	2,111,988	25,661	1.2150	0.41%
D	AGRIC. MACHINERY & EQUIP.	21,254,070	255,621	1.2027	4.08%
E	AG-OUTBLDG & FARM SITE LAND	14,521,635	176,302	1.2141	2.81%
F	AGRICULTURAL LAND	426,250,445	5,120,342	1.2013	81.63%
G	COMMERCIAL, INDUST., & MINERAL	10,457,545	131,622	1.2586	2.10%
H	RESIDENTIAL **	33,062,534	432,885	1.3093	6.90%
	HAYES COUNTY	\$517,577,753	\$6,272,855	1.2120	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$7,036,346	1.36%
B	PUBLIC SERVIC ENTITIES	2,883,190	0.56%
C	COMMERCIAL & INDUST. EQUIP.	2,111,988	0.41%
D	AGRIC. MACHINERY & EQUIP.	21,254,070	4.11%
E	AG-OUTBLDG & FARM SITE LAND	14,521,635	2.81%
F	AGRICULTURAL LAND	426,250,445	82.35%
G	COMMERCIAL, INDUST., & MINERAL	10,457,545	2.02%
H	RESIDENTIAL **	33,062,534	6.39%
	HAYES COUNTY	\$517,577,753	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

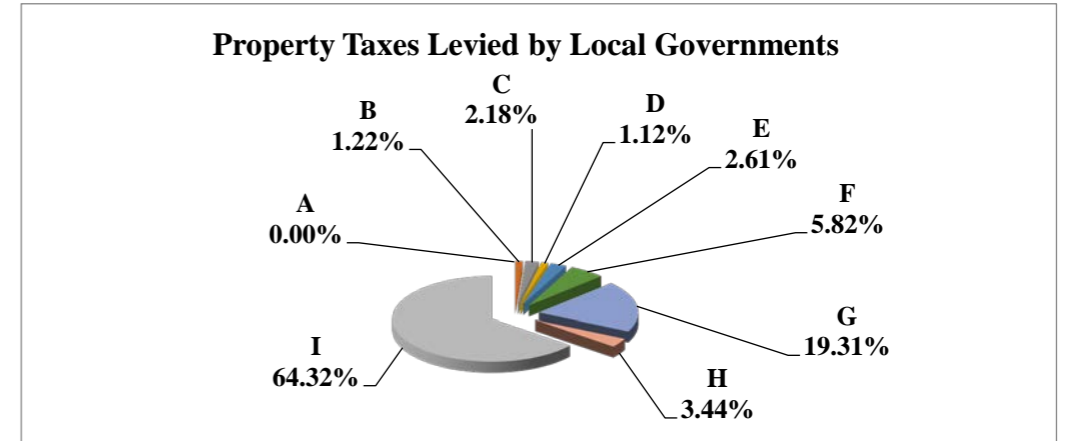
County Seat:	Trenton, NE	Taxable Amland Acres:	
County Population:	2,616	Irrigated	33,534.89
Residential & Recreational Records:	1,613	Dryland	183,173.40
Commercial, Indust., & Mineral Records:	536	Grassland	220,716.67
Agricultural Records:	2,349	Wasteland	0.00
Total Taxable Real Property Records:	4,498	Other	0.00
		Total Acres	437,424.96

44 HITCHCOCK COUNTY

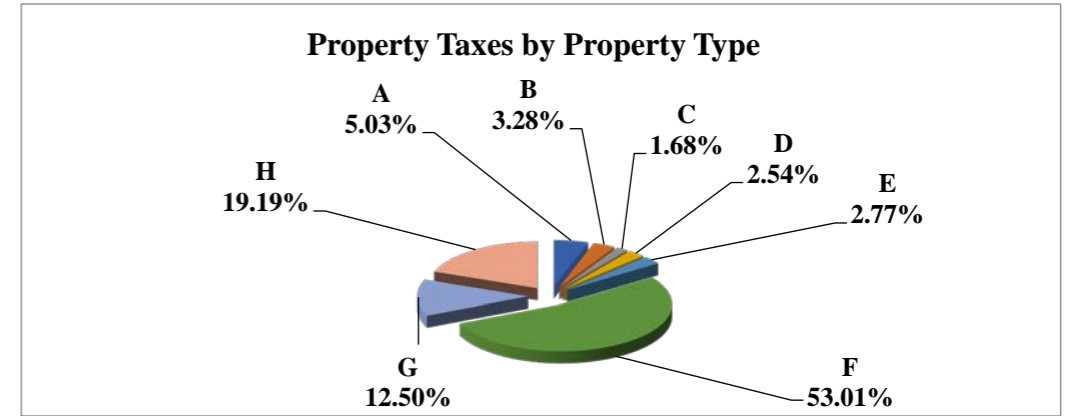
2022 Levels of Value	
Residential:	94%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	73%

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,167,152,628	123,728	0.0057	1.22%
C	FIRE DISTRICTS	705,867,945	221,439	0.0314	2.18%
D	EDUCATIONAL SERVICE UNITS	757,275,137	113,554	0.0150	1.12%
E	NATURAL RESOURCE DISTRICTS	757,275,137	265,880	0.0351	2.61%
F	COMMUNITY COLLEGE	757,275,137	591,963	0.0782	5.82%
G	COUNTY	757,275,137	1,964,801	0.2595	19.31%
H	CITY OR VILLAGE	77,292,791	349,681	0.4524	3.44%
I	SCHOOL DISTRICTS *	757,275,138	6,545,661	0.8644	64.32%
	HITCHCOCK COUNTY	\$757,275,137	\$10,176,707	1.3439	100.00%

* Includes Learning Community and all School Bonds

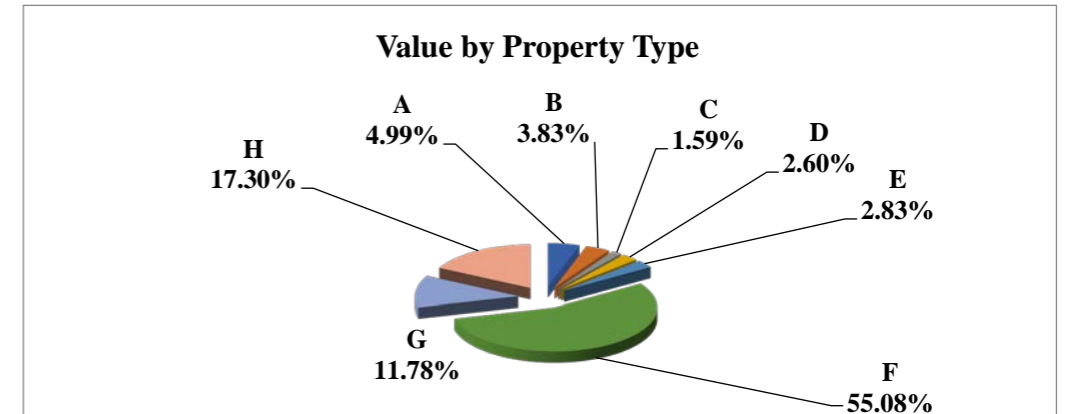


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$37,765,361	\$511,815	1.3553	5.03%
B	PUBLIC SERVIC ENTITIES	29,024,982	333,311	1.1484	3.28%
C	COMMERCIAL & INDUST. EQUIP.	12,027,778	171,058	1.4222	1.68%
D	AGRIC. MACHINERY & EQUIP.	19,721,507	258,362	1.3101	2.54%
E	AG-OUTBLDG & FARM SITE LAND	21,400,035	282,344	1.3194	2.77%
F	AGRICULTURAL LAND	417,143,315	5,394,852	1.2933	53.01%
G	COMMERCIAL, INDUST., & MINERAL	89,221,264	1,271,898	1.4256	12.50%
H	RESIDENTIAL **	130,970,895	1,953,066	1.4912	19.19%
	HITCHCOCK COUNTY	\$757,275,137	\$10,176,707	1.3439	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$37,765,361	4.99%
B	PUBLIC SERVIC ENTITIES	29,024,982	3.83%
C	COMMERCIAL & INDUST. EQUIP.	12,027,778	1.59%
D	AGRIC. MACHINERY & EQUIP.	19,721,507	2.60%
E	AG-OUTBLDG & FARM SITE LAND	21,400,035	2.83%
F	AGRICULTURAL LAND	417,143,315	55.08%
G	COMMERCIAL, INDUST., & MINERAL	89,221,264	11.78%
H	RESIDENTIAL **	130,970,895	17.30%
	HITCHCOCK COUNTY	\$757,275,137	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

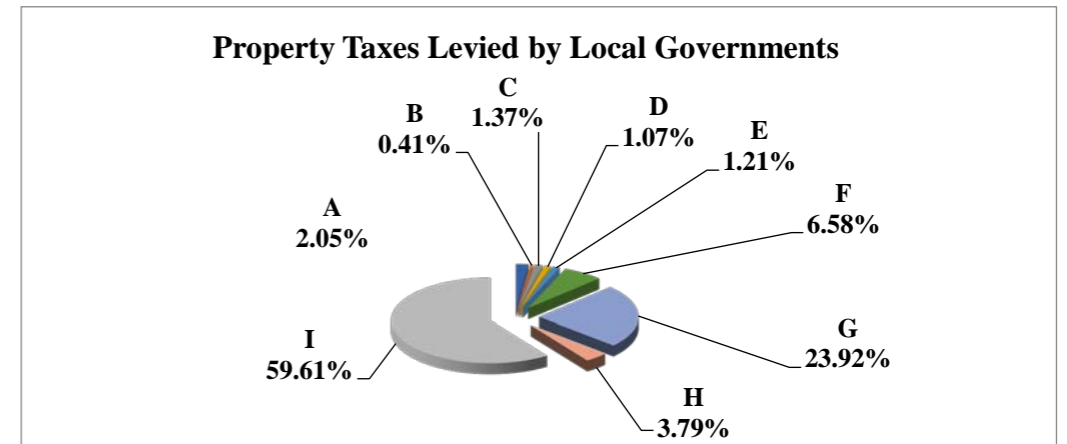
County Seat:	O'Neill, NE	Taxable Amland Acres:
County Population:	10,127	Irrigated 290,608.24
Residential & Recreational Records:	4,152	Dryland 45,749.79
Commercial, Indust., & Mineral Records:	913	Grassland 1,102,197.11
Agricultural Records:	7,511	Wasteland 47,387.10
Total Taxable Real Property Records:	12,576	Other 11,409.50
		Total Acres 1,497,351.74

45 HOLT COUNTY

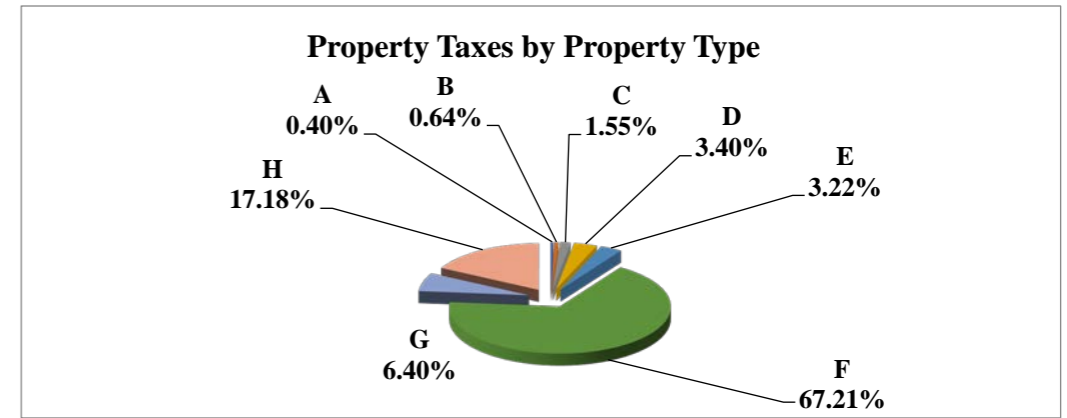
2022 Levels of Value	
Residential:	93%
Commercial:	93%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,910,969,809	\$837,739	0.0288	2.05%
B	MISCELLANEOUS DISTRICTS	3,853,647,823	166,212	0.0043	0.41%
C	FIRE DISTRICTS	2,686,291,428	559,252	0.0208	1.37%
D	EDUCATIONAL SERVICE UNITS	2,910,969,819	436,634	0.0150	1.07%
E	NATURAL RESOURCE DISTRICTS	2,910,969,822	495,532	0.0170	1.21%
F	COMMUNITY COLLEGE	2,910,969,819	2,692,662	0.0925	6.58%
G	COUNTY	2,910,969,819	9,784,878	0.3361	23.92%
H	CITY OR VILLAGE	359,181,451	1,550,518	0.4317	3.79%
I	SCHOOL DISTRICTS *	2,910,969,818	24,388,517	0.8378	59.61%
	HOLT COUNTY	\$2,910,969,819	\$40,911,945	1.4054	100.00%

* Includes Learning Community and all School Bonds

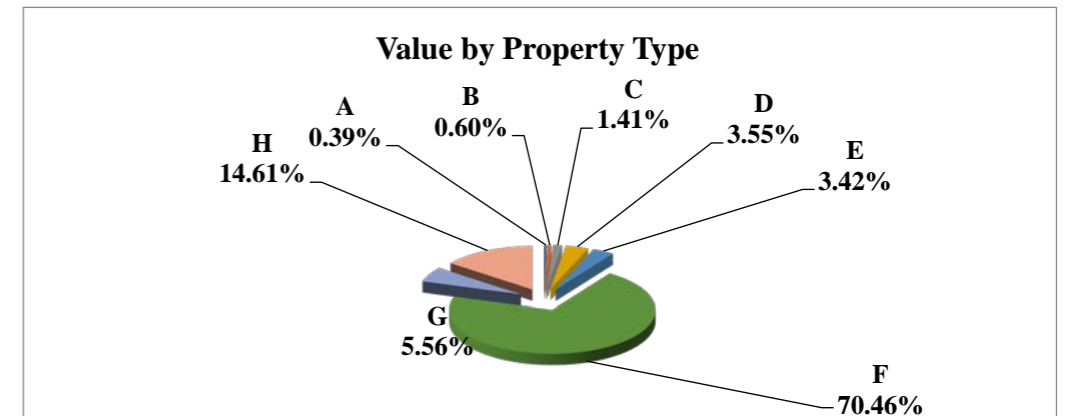


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$11,345,681	\$163,502	1.4411	0.40%
B	PUBLIC SERVIC ENTITIES	17,563,150	263,574	1.5007	0.64%
C	COMMERCIAL & INDUST. EQUIP.	40,961,679	633,507	1.5466	1.55%
D	AGRIC. MACHINERY & EQUIP.	103,464,435	1,389,760	1.3432	3.40%
E	AG-OUTBLDG & FARM SITE LAND	99,626,221	1,316,324	1.3213	3.22%
F	AGRICULTURAL LAND	2,050,928,487	27,498,526	1.3408	67.21%
G	COMMERCIAL, INDUST., & MINERAL	161,718,858	2,616,460	1.6179	6.40%
H	RESIDENTIAL **	425,361,308	7,030,294	1.6528	17.18%
	HOLT COUNTY	\$2,910,969,819	\$40,911,945	1.4054	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$11,345,681	0.39%
B	PUBLIC SERVIC ENTITIES	17,563,150	0.60%
C	COMMERCIAL & INDUST. EQUIP.	40,961,679	1.41%
D	AGRIC. MACHINERY & EQUIP.	103,464,435	3.55%
E	AG-OUTBLDG & FARM SITE LAND	99,626,221	3.42%
F	AGRICULTURAL LAND	2,050,928,487	70.46%
G	COMMERCIAL, INDUST., & MINERAL	161,718,858	5.56%
H	RESIDENTIAL **	425,361,308	14.61%
	HOLT COUNTY	\$2,910,969,819	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

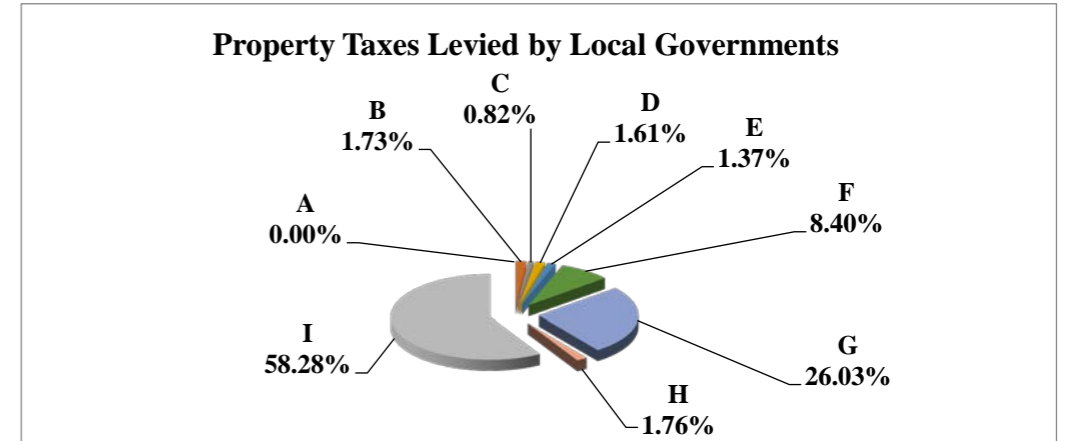
County Seat:	Mullen, NE	Taxable Amland Acres:
County Population:	711	Irrigated 3,847.71
Residential & Recreational Records:	409	Dryland 0.00
Commercial, Indust., & Mineral Records:	104	Grassland 447,719.14
Agricultural Records:	1,337	Wasteland 2,447.15
Total Taxable Real Property Records:	1,850	Other 20.20
		Total Acres 454,034.20

46 HOOKER COUNTY

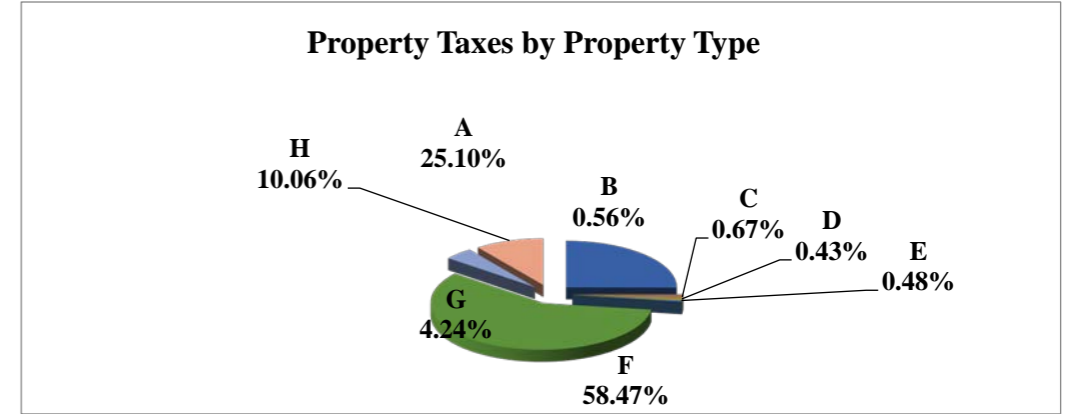
2022 Levels of Value	
Residential:	98%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,051,903,260	56,303	0.0054	1.73%
C	FIRE DISTRICTS	329,558,961	26,761	0.0081	0.82%
D	EDUCATIONAL SERVICE UNITS	350,634,420	52,595	0.0150	1.61%
E	NATURAL RESOURCE DISTRICTS	350,634,420	44,854	0.0128	1.37%
F	COMMUNITY COLLEGE	350,634,420	274,091	0.0782	8.40%
G	COUNTY	350,634,420	849,122	0.2422	26.03%
H	CITY OR VILLAGE	21,075,459	57,319	0.2720	1.76%
I	SCHOOL DISTRICTS *	350,634,420	1,901,373	0.5423	58.28%
	HOOKER COUNTY	\$350,634,420	\$3,262,418	0.9304	100.00%

* Includes Learning Community and all School Bonds

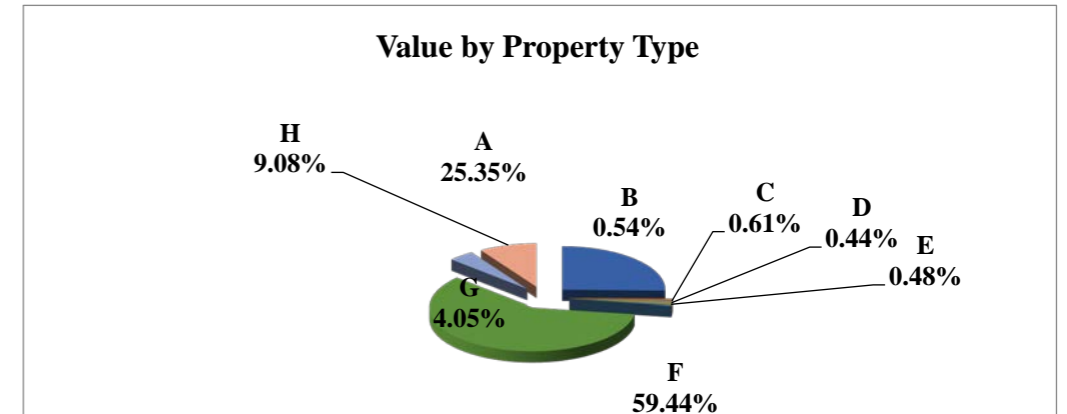


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$88,878,702	\$818,839	0.9213	25.10%
B	PUBLIC SERVIC ENTITIES	1,902,531	18,128	0.9528	0.56%
C	COMMERCIAL & INDUST. EQUIP.	2,135,114	21,898	1.0256	0.67%
D	AGRIC. MACHINERY & EQUIP.	1,547,485	14,181	0.9164	0.43%
E	AG-OUTBLDG & FARM SITE LAND	1,697,605	15,526	0.9146	0.48%
F	AGRICULTURAL LAND	208,434,208	1,907,485	0.9152	58.47%
G	COMMERCIAL, INDUST., & MINERAL	14,217,399	138,205	0.9721	4.24%
H	RESIDENTIAL **	31,821,376	328,156	1.0312	10.06%
	HOOKER COUNTY	\$350,634,420	\$3,262,418	0.9304	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$88,878,702	25.35%
B	PUBLIC SERVIC ENTITIES	1,902,531	0.54%
C	COMMERCIAL & INDUST. EQUIP.	2,135,114	0.61%
D	AGRIC. MACHINERY & EQUIP.	1,547,485	0.44%
E	AG-OUTBLDG & FARM SITE LAND	1,697,605	0.48%
F	AGRICULTURAL LAND	208,434,208	59.44%
G	COMMERCIAL, INDUST., & MINERAL	14,217,399	4.05%
H	RESIDENTIAL **	31,821,376	9.08%
	HOOKER COUNTY	\$350,634,420	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

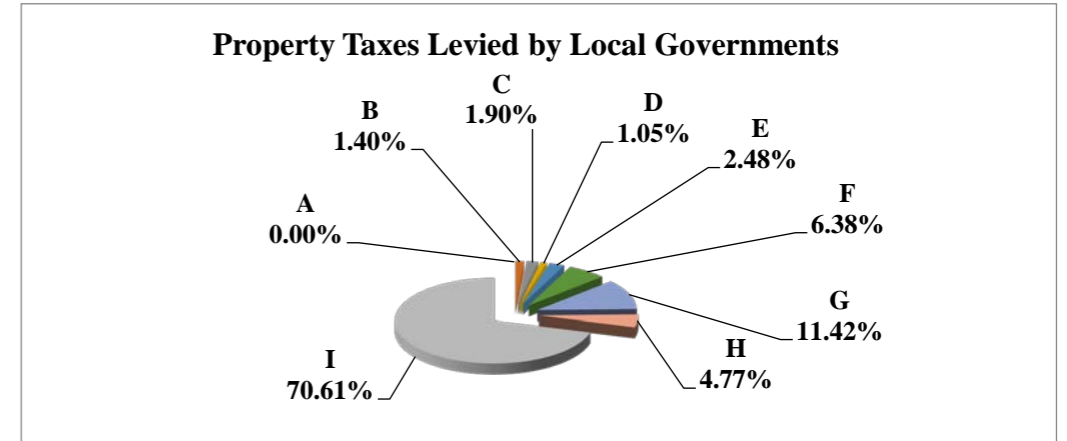
County Seat:	St Paul, NE	Taxable Amland Acres:	
County Population:	6,475	Irrigated	140,220.86
Residential & Recreational Records:	2,597	Dryland	34,025.47
Commercial, Indust., & Mineral Records:	389	Grassland	157,919.29
Agricultural Records:	2,706	Wasteland	1,956.45
Total Taxable Real Property Records:	5,692	Other	743.95
		Total Acres	334,866.02

47 HOWARD COUNTY

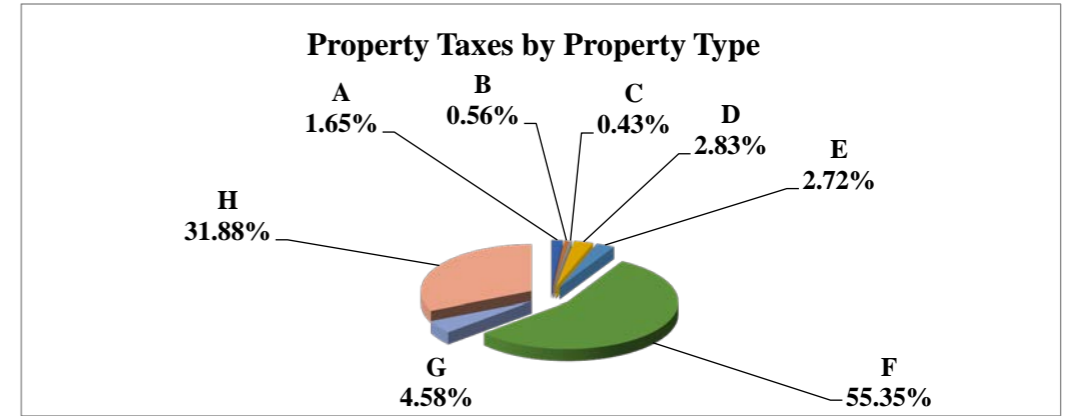
2022 Levels of Value	
Residential:	97%
Commercial:	99%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,743,167,844	288,257	0.0077	1.40%
C	FIRE DISTRICTS	1,274,217,479	391,316	0.0307	1.90%
D	EDUCATIONAL SERVICE UNITS	1,456,868,875	216,779	0.0149	1.05%
E	NATURAL RESOURCE DISTRICTS	1,456,868,875	511,359	0.0351	2.48%
F	COMMUNITY COLLEGE	1,456,868,875	1,315,144	0.0903	6.38%
G	COUNTY	1,456,868,875	2,354,942	0.1616	11.42%
H	CITY OR VILLAGE	201,918,505	983,385	0.4870	4.77%
I	SCHOOL DISTRICTS *	1,456,868,875	14,561,830	0.9995	70.61%
	HOWARD COUNTY	\$1,456,868,875	\$20,623,012	1.4156	100.00%

* Includes Learning Community and all School Bonds

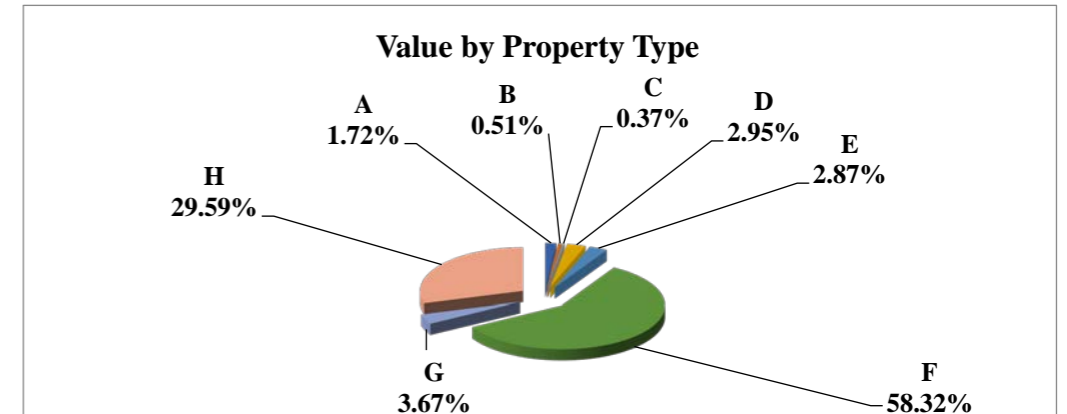


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$25,083,484	\$340,549	1.3577	1.65%
B	PUBLIC SERVIC ENTITIES	7,460,840	115,617	1.5496	0.56%
C	COMMERCIAL & INDUST. EQUIP.	5,431,663	89,178	1.6418	0.43%
D	AGRIC. MACHINERY & EQUIP.	43,002,735	582,921	1.3555	2.83%
E	AG-OUTBLDG & FARM SITE LAND	41,746,093	561,481	1.3450	2.72%
F	AGRICULTURAL LAND	849,713,543	11,414,762	1.3434	55.35%
G	COMMERCIAL, INDUST., & MINERAL	53,396,469	944,724	1.7693	4.58%
H	RESIDENTIAL **	431,034,048	6,573,780	1.5251	31.88%
	HOWARD COUNTY	\$1,456,868,875	\$20,623,012	1.4156	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$25,083,484	1.72%
B	PUBLIC SERVIC ENTITIES	7,460,840	0.51%
C	COMMERCIAL & INDUST. EQUIP.	5,431,663	0.37%
D	AGRIC. MACHINERY & EQUIP.	43,002,735	2.95%
E	AG-OUTBLDG & FARM SITE LAND	41,746,093	2.87%
F	AGRICULTURAL LAND	849,713,543	58.32%
G	COMMERCIAL, INDUST., & MINERAL	53,396,469	3.67%
H	RESIDENTIAL **	431,034,048	29.59%
	HOWARD COUNTY	\$1,456,868,875	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

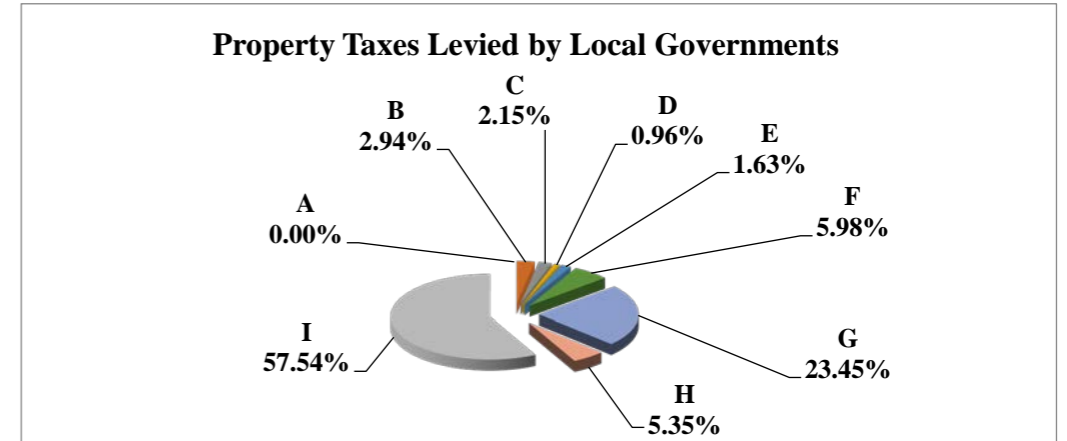
County Seat:	Fairbury, NE	Taxable Amland Acres:	
County Population:	7,240	Irrigated	100,782.14
Residential & Recreational Records:	4,228	Dryland	128,124.37
Commercial, Indust., & Mineral Records:	537	Grassland	106,599.10
Agricultural Records:	2,973	Wasteland	3,927.61
Total Taxable Real Property Records:	7,738	Other	60.90
		Total Acres	339,494.12

48 JEFFERSON COUNTY

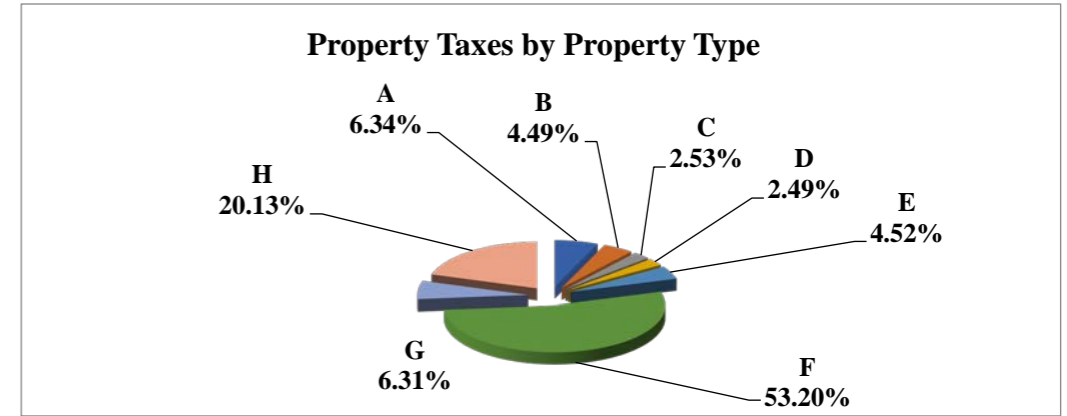
2022 Levels of Value	
Residential:	99%
Commercial:	100%
Agricultural:	72%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,012,399,726	864,866	0.0287	2.94%
C	FIRE DISTRICTS	1,845,729,512	633,765	0.0343	2.15%
D	EDUCATIONAL SERVICE UNITS	1,877,722,050	281,658	0.0150	0.96%
E	NATURAL RESOURCE DISTRICTS	1,877,722,051	479,316	0.0255	1.63%
F	COMMUNITY COLLEGE	1,877,722,050	1,759,428	0.0937	5.98%
G	COUNTY	1,877,722,050	6,902,084	0.3676	23.45%
H	CITY OR VILLAGE	258,988,156	1,574,767	0.6080	5.35%
I	SCHOOL DISTRICTS *	1,877,722,051	16,931,281	0.9017	57.54%
	JEFFERSON COUNTY	\$1,877,722,050	\$29,427,166	1.5672	100.00%

* Includes Learning Community and all School Bonds

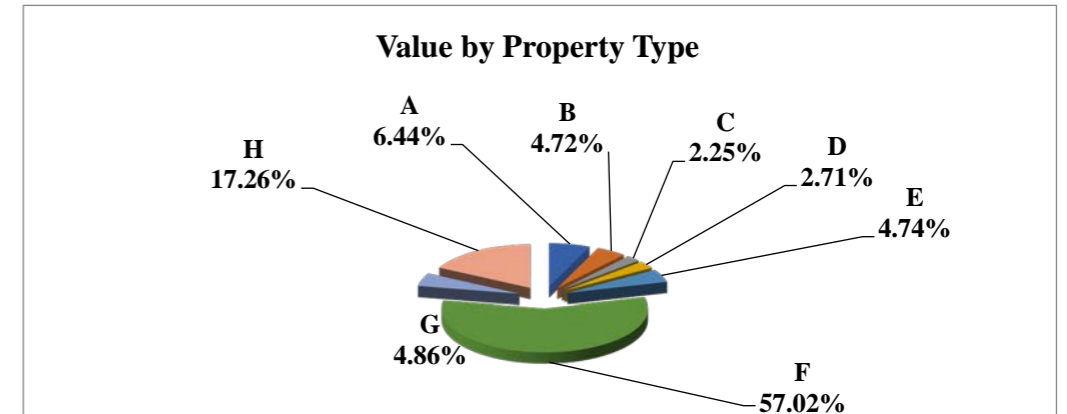


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$120,913,186	\$1,865,594	1.5429	6.34%
B	PUBLIC SERVIC ENTITIES	88,547,100	1,319,868	1.4906	4.49%
C	COMMERCIAL & INDUST. EQUIP.	42,269,634	744,432	1.7612	2.53%
D	AGRIC. MACHINERY & EQUIP.	50,900,854	731,310	1.4367	2.49%
E	AG-OUTBLDG & FARM SITE LAND	89,067,285	1,331,236	1.4946	4.52%
F	AGRICULTURAL LAND	1,070,683,121	15,654,091	1.4621	53.20%
G	COMMERCIAL, INDUST., & MINERAL	91,250,551	1,856,272	2.0343	6.31%
H	RESIDENTIAL **	324,090,319	5,924,364	1.8280	20.13%
	JEFFERSON COUNTY	\$1,877,722,050	\$29,427,166	1.5672	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$120,913,186	6.44%
B	PUBLIC SERVIC ENTITIES	88,547,100	4.72%
C	COMMERCIAL & INDUST. EQUIP.	42,269,634	2.25%
D	AGRIC. MACHINERY & EQUIP.	50,900,854	2.71%
E	AG-OUTBLDG & FARM SITE LAND	89,067,285	4.74%
F	AGRICULTURAL LAND	1,070,683,121	57.02%
G	COMMERCIAL, INDUST., & MINERAL	91,250,551	4.86%
H	RESIDENTIAL **	324,090,319	17.26%
	JEFFERSON COUNTY	\$1,877,722,050	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

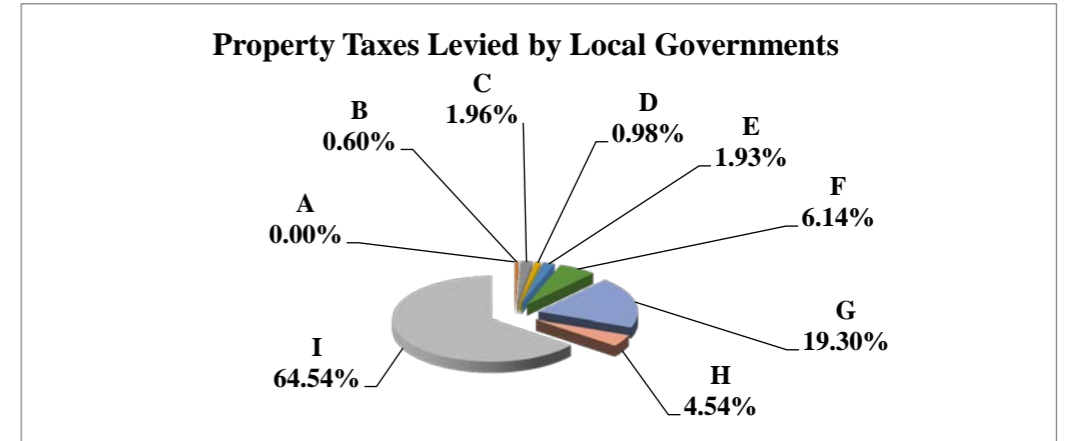
County Seat:	Tecumseh, NE	Taxable Amland Acres:
County Population:	5,290	Irrigated 25,880.90
Residential & Recreational Records:	1,742	Dryland 107,050.75
Commercial, Indust., & Mineral Records:	302	Grassland 90,375.16
Agricultural Records:	2,369	Wasteland 931.70
Total Taxable Real Property Records:	4,413	Other 0.00
		Total Acres 224,238.51

49 JOHNSON COUNTY

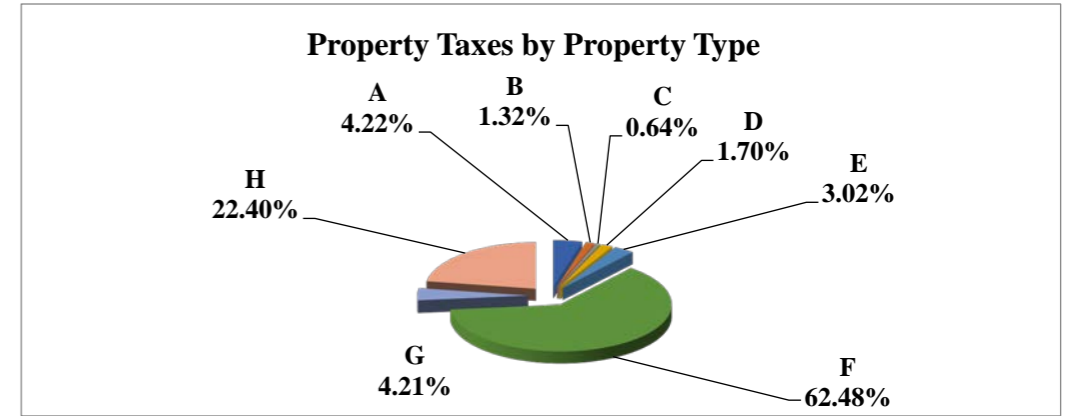
2022 Levels of Value	
Residential:	93%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	986,161,225	90,002	0.0091	0.60%
C	FIRE DISTRICTS	986,161,229	294,801	0.0299	1.96%
D	EDUCATIONAL SERVICE UNITS	986,161,223	147,926	0.0150	0.98%
E	NATURAL RESOURCE DISTRICTS	986,161,225	291,245	0.0295	1.93%
F	COMMUNITY COLLEGE	986,161,225	924,038	0.0937	6.14%
G	COUNTY	986,161,225	2,906,717	0.2948	19.30%
H	CITY OR VILLAGE	115,472,991	683,727	0.5921	4.54%
I	SCHOOL DISTRICTS *	986,161,225	9,718,451	0.9855	64.54%
	JOHNSON COUNTY	\$986,161,225	\$15,056,908	1.5268	100.00%

* Includes Learning Community and all School Bonds

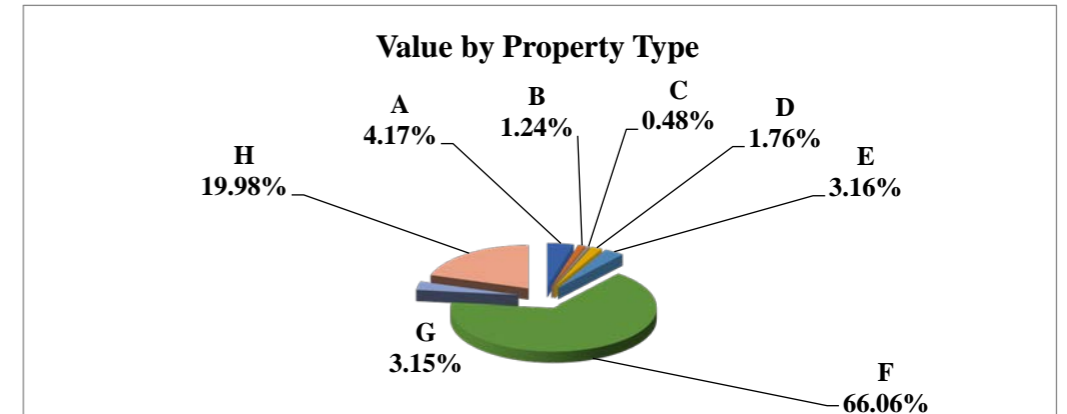


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$41,098,398	\$635,938	1.5474	4.22%
B	PUBLIC SERVIC ENTITIES	12,206,182	198,910	1.6296	1.32%
C	COMMERCIAL & INDUST. EQUIP.	4,749,595	96,491	2.0316	0.64%
D	AGRIC. MACHINERY & EQUIP.	17,354,616	256,055	1.4754	1.70%
E	AG-OUTBLDG & FARM SITE LAND	31,118,943	454,124	1.4593	3.02%
F	AGRICULTURAL LAND	651,443,716	9,408,012	1.4442	62.48%
G	COMMERCIAL, INDUST., & MINERAL	31,110,188	634,627	2.0399	4.21%
H	RESIDENTIAL **	197,079,587	3,372,751	1.7114	22.40%
	JOHNSON COUNTY	\$986,161,225	\$15,056,908	1.5268	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$41,098,398	4.17%
B	PUBLIC SERVIC ENTITIES	12,206,182	1.24%
C	COMMERCIAL & INDUST. EQUIP.	4,749,595	0.48%
D	AGRIC. MACHINERY & EQUIP.	17,354,616	1.76%
E	AG-OUTBLDG & FARM SITE LAND	31,118,943	3.16%
F	AGRICULTURAL LAND	651,443,716	66.06%
G	COMMERCIAL, INDUST., & MINERAL	31,110,188	3.15%
H	RESIDENTIAL **	197,079,587	19.98%
	JOHNSON COUNTY	\$986,161,225	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

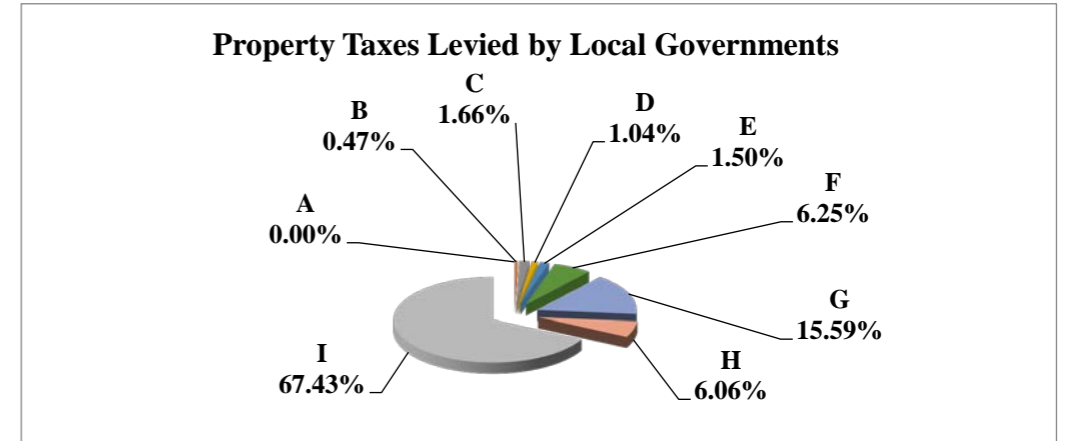
County Seat:	Minden, NE	Taxable Amland Acres:
County Population:	6,688	Irrigated 227,944.32
Residential & Recreational Records:	3,320	Dryland 43,398.56
Commercial, Indust., & Mineral Records:	380	Grassland 34,871.64
Agricultural Records:	2,401	Wasteland 1,904.67
Total Taxable Real Property Records:	6,101	Other 1,686.18
		Total Acres 309,805.37

50 KEARNEY COUNTY

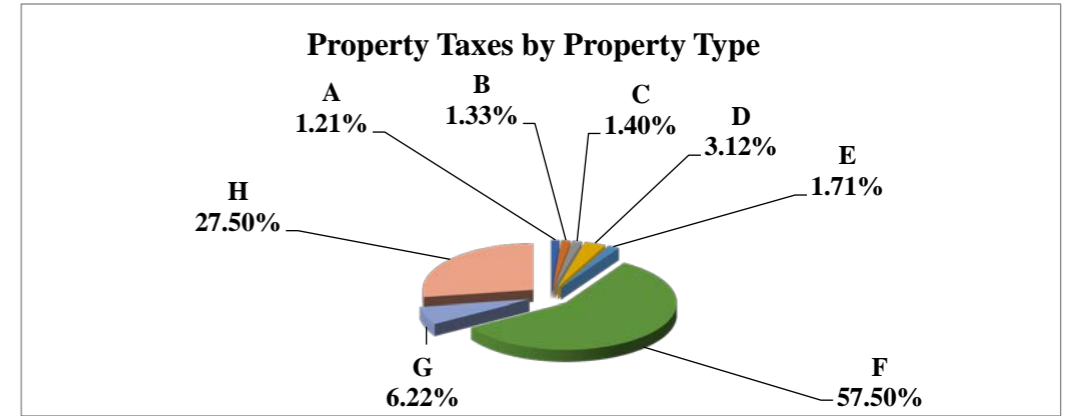
2022 Levels of Value	
Residential:	95%
Commercial:	96%
Agricultural:	72%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,149,543,968	129,704	0.0060	0.47%
C	FIRE DISTRICTS	1,684,612,062	459,837	0.0273	1.66%
D	EDUCATIONAL SERVICE UNITS	1,917,078,015	287,347	0.0150	1.04%
E	NATURAL RESOURCE DISTRICTS	1,917,078,015	415,700	0.0217	1.50%
F	COMMUNITY COLLEGE	1,917,078,015	1,730,586	0.0903	6.25%
G	COUNTY	1,917,078,015	4,315,367	0.2251	15.59%
H	CITY OR VILLAGE	313,952,493	1,678,580	0.5347	6.06%
I	SCHOOL DISTRICTS *	1,917,078,015	18,665,504	0.9736	67.43%
	KEARNEY COUNTY	\$1,917,078,015	\$27,682,625	1.4440	100.00%

* Includes Learning Community and all School Bonds

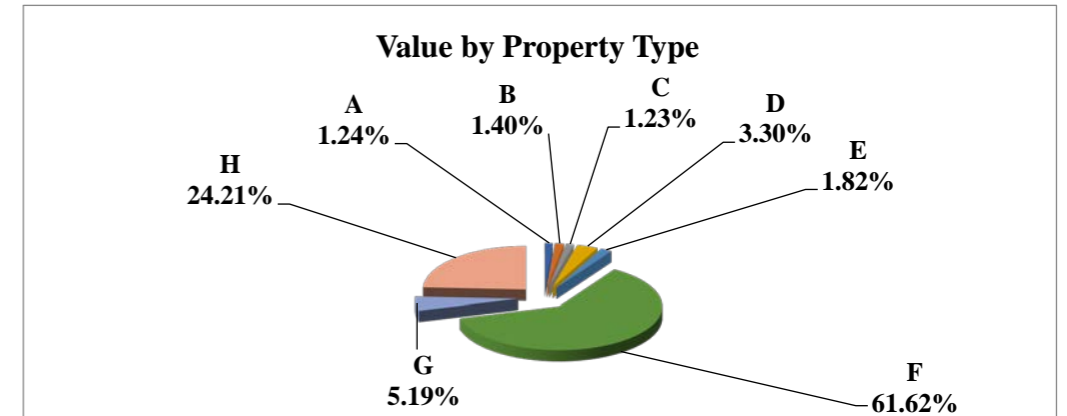


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$23,819,840	\$335,227	1.4073	1.21%
B	PUBLIC SERVIC ENTITIES	26,886,253	369,159	1.3730	1.33%
C	COMMERCIAL & INDUST. EQUIP.	23,608,044	387,998	1.6435	1.40%
D	AGRIC. MACHINERY & EQUIP.	63,203,018	864,303	1.3675	3.12%
E	AG-OUTBLDG & FARM SITE LAND	34,803,815	473,822	1.3614	1.71%
F	AGRICULTURAL LAND	1,181,282,435	15,917,564	1.3475	57.50%
G	COMMERCIAL, INDUST., & MINERAL	99,411,075	1,723,124	1.7333	6.22%
H	RESIDENTIAL **	464,063,535	7,611,428	1.6402	27.50%
	KEARNEY COUNTY	\$1,917,078,015	\$27,682,625	1.4440	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$23,819,840	1.24%
B	PUBLIC SERVIC ENTITIES	26,886,253	1.40%
C	COMMERCIAL & INDUST. EQUIP.	23,608,044	1.23%
D	AGRIC. MACHINERY & EQUIP.	63,203,018	3.30%
E	AG-OUTBLDG & FARM SITE LAND	34,803,815	1.82%
F	AGRICULTURAL LAND	1,181,282,435	61.62%
G	COMMERCIAL, INDUST., & MINERAL	99,411,075	5.19%
H	RESIDENTIAL **	464,063,535	24.21%
	KEARNEY COUNTY	\$1,917,078,015	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

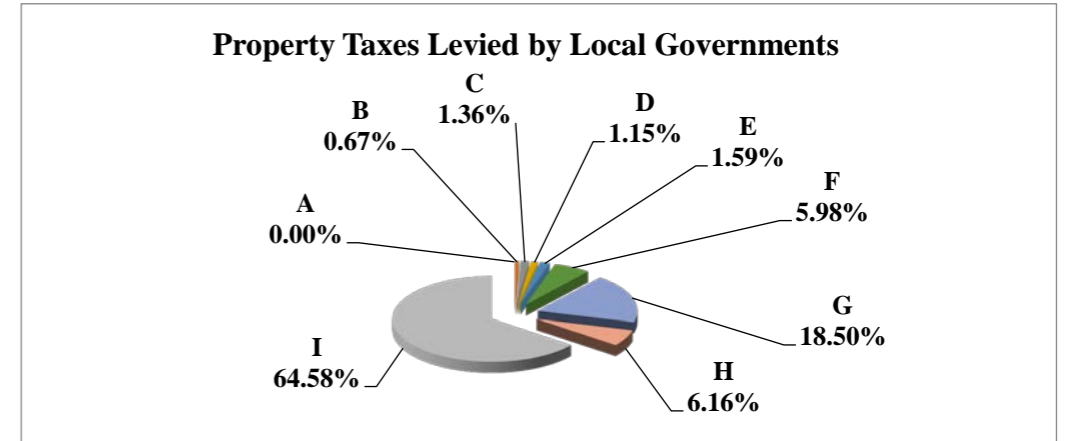
County Seat:	Ogallala, NE	Taxable Amland Acres:
County Population:	8,335	Irrigated 109,174.49
Residential & Recreational Records:	6,042	Dryland 107,120.34
Commercial, Indust., & Mineral Records:	779	Grassland 399,681.83
Agricultural Records:	2,468	Wasteland 953.37
Total Taxable Real Property Records:	9,289	Other 17,110.28
		Total Acres 634,040.31

51 KEITH COUNTY

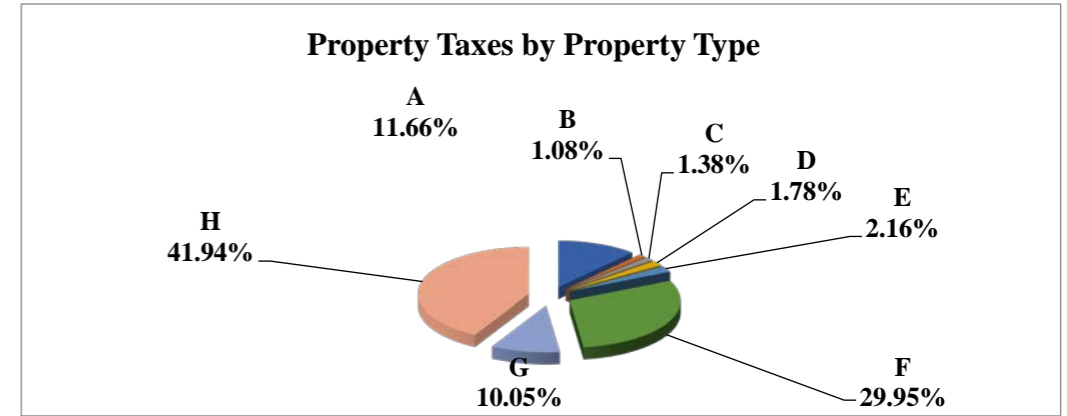
2022 Levels of Value	
Residential:	94%
Commercial:	92%
Agricultural:	73%
Ag Special Value:	73%

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,278,333,813	183,264	0.0056	0.67%
C	FIRE DISTRICTS	1,683,317,754	371,027	0.0220	1.36%
D	EDUCATIONAL SERVICE UNITS	2,084,466,329	312,708	0.0150	1.15%
E	NATURAL RESOURCE DISTRICTS	2,084,466,328	432,090	0.0207	1.59%
F	COMMUNITY COLLEGE	2,084,466,328	1,629,430	0.0782	5.98%
G	COUNTY	2,084,466,328	5,038,874	0.2417	18.50%
H	CITY OR VILLAGE	423,584,783	1,678,235	0.3962	6.16%
I	SCHOOL DISTRICTS *	2,084,466,325	17,587,941	0.8438	64.58%
	KEITH COUNTY	\$2,084,466,328	\$27,233,569	1.3065	100.00%

* Includes Learning Community and all School Bonds

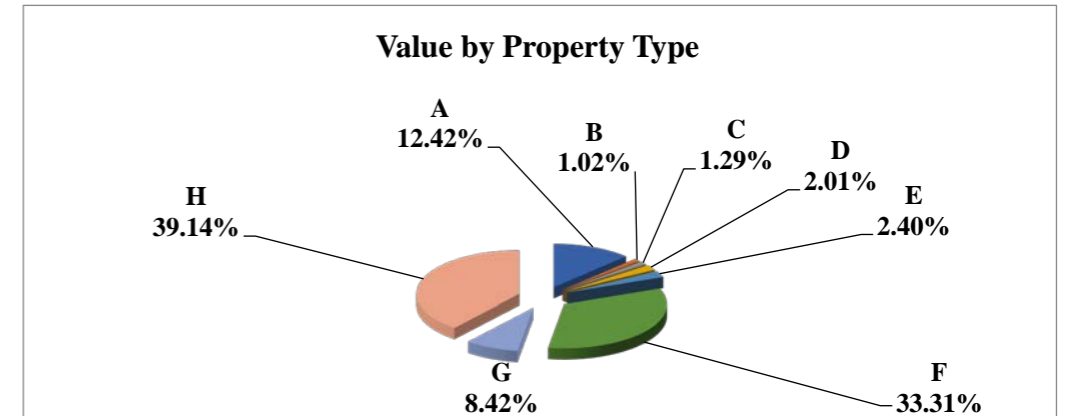


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$258,797,868	\$3,174,807	1.2268	11.66%
B	PUBLIC SERVIC ENTITIES	21,337,010	293,286	1.3745	1.08%
C	COMMERCIAL & INDUST. EQUIP.	26,869,832	375,774	1.3985	1.38%
D	AGRIC. MACHINERY & EQUIP.	41,829,048	485,532	1.1608	1.78%
E	AG-OUTBLDG & FARM SITE LAND	49,931,720	588,843	1.1793	2.16%
F	AGRICULTURAL LAND	694,328,715	8,157,488	1.1749	29.95%
G	COMMERCIAL, INDUST., & MINERAL	175,576,310	2,736,870	1.5588	10.05%
H	RESIDENTIAL **	815,795,825	11,420,969	1.4000	41.94%
	KEITH COUNTY	\$2,084,466,328	\$27,233,569	1.3065	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$258,797,868	12.42%
B	PUBLIC SERVIC ENTITIES	21,337,010	1.02%
C	COMMERCIAL & INDUST. EQUIP.	26,869,832	1.29%
D	AGRIC. MACHINERY & EQUIP.	41,829,048	2.01%
E	AG-OUTBLDG & FARM SITE LAND	49,931,720	2.40%
F	AGRICULTURAL LAND	694,328,715	33.31%
G	COMMERCIAL, INDUST., & MINERAL	175,576,310	8.42%
H	RESIDENTIAL **	815,795,825	39.14%
	KEITH COUNTY	\$2,084,466,328	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

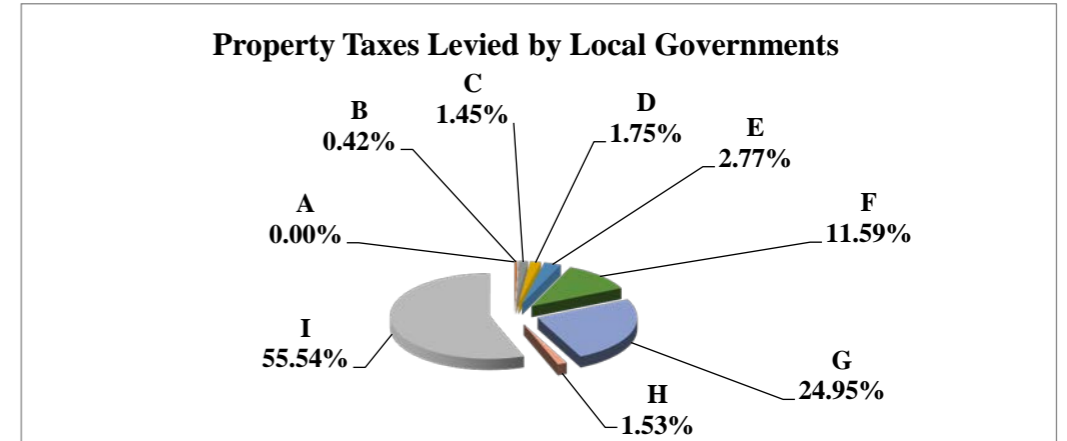
County Seat:	Springview, NE	Taxable Amland Acres:	
County Population:	769	Irrigated	27,132.78
Residential & Recreational Records:	454	Dryland	36,379.50
Commercial, Indust., & Mineral Records:	73	Grassland	414,980.45
Agricultural Records:	2,005	Wasteland	4,622.09
Total Taxable Real Property Records:	2,532	Other	0.00
		Total Acres	483,114.82

52 KEYA PAHA COUNTY

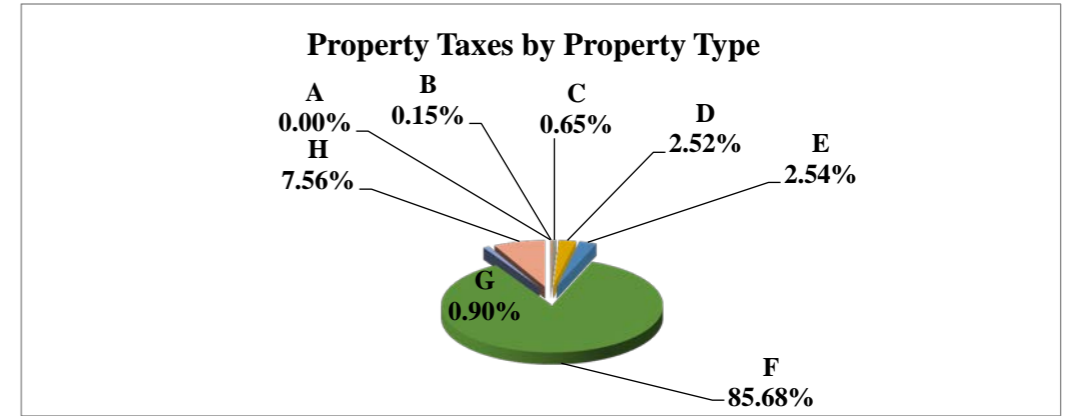
2022 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	486,965,612	16,187	0.0033	0.42%
C	FIRE DISTRICTS	486,965,612	56,318	0.0116	1.45%
D	EDUCATIONAL SERVICE UNITS	486,965,612	68,175	0.0140	1.75%
E	NATURAL RESOURCE DISTRICTS	486,965,613	107,502	0.0221	2.77%
F	COMMUNITY COLLEGE	486,965,612	450,445	0.0925	11.59%
G	COUNTY	486,965,612	970,111	0.1992	24.95%
H	CITY OR VILLAGE	12,282,449	59,573	0.4850	1.53%
I	SCHOOL DISTRICTS *	486,965,612	2,159,330	0.4434	55.54%
	KEYA PAHA COUNTY	\$486,965,612	\$3,887,641	0.7983	100.00%

* Includes Learning Community and all School Bonds

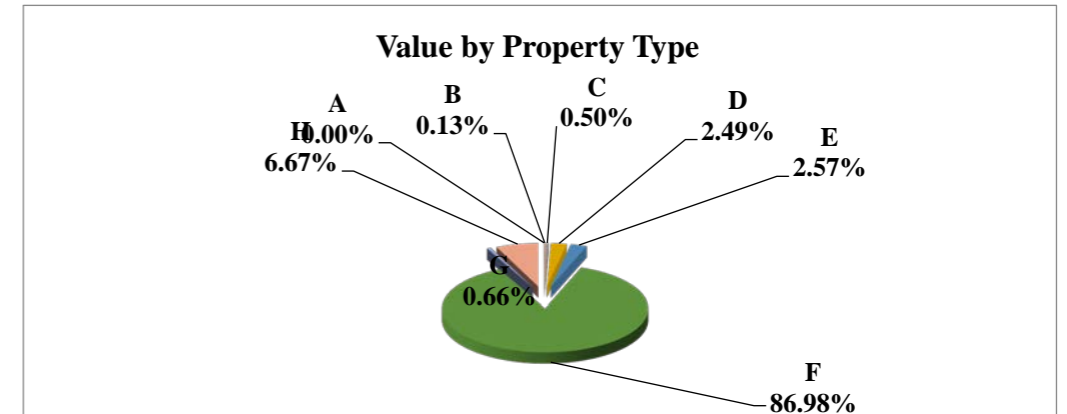


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	645,018	5,947	0.9219	0.15%
C	COMMERCIAL & INDUST. EQUIP.	2,420,883	25,145	1.0387	0.65%
D	AGRIC. MACHINERY & EQUIP.	12,117,006	98,059	0.8093	2.52%
E	AG-OUTBLDG & FARM SITE LAND	12,521,415	98,791	0.7890	2.54%
F	AGRICULTURAL LAND	423,566,080	3,330,817	0.7864	85.68%
G	COMMERCIAL, INDUST., & MINERAL	3,192,550	34,912	1.0935	0.90%
H	RESIDENTIAL **	32,502,660	293,971	0.9045	7.56%
	KEYA PAHA COUNTY	\$486,965,612	\$3,887,641	0.7983	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	645,018	0.13%
C	COMMERCIAL & INDUST. EQUIP.	2,420,883	0.50%
D	AGRIC. MACHINERY & EQUIP.	12,117,006	2.49%
E	AG-OUTBLDG & FARM SITE LAND	12,521,415	2.57%
F	AGRICULTURAL LAND	423,566,080	86.98%
G	COMMERCIAL, INDUST., & MINERAL	3,192,550	0.66%
H	RESIDENTIAL **	32,502,660	6.67%
	KEYA PAHA COUNTY	\$486,965,612	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

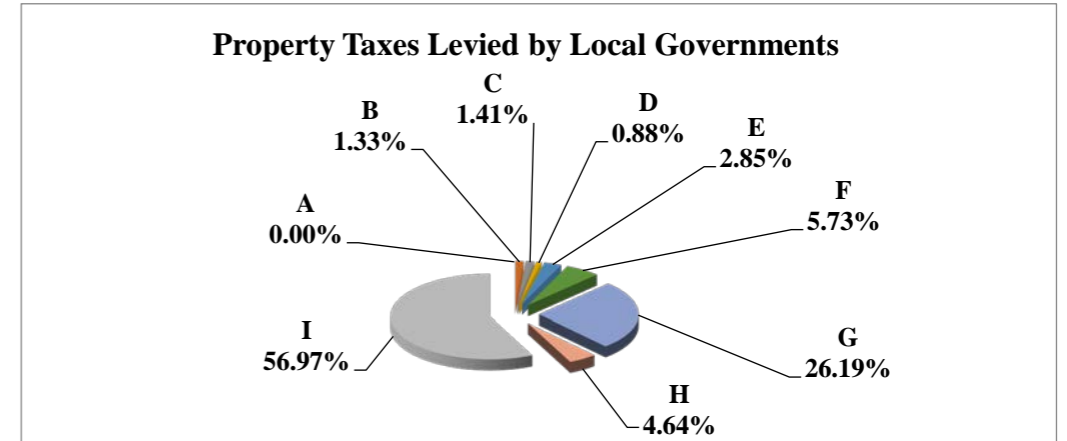
County Seat:	Kimball, NE	Taxable Amland Acres:
County Population:	3,434	Irrigated 39,974.23
Residential & Recreational Records:	2,102	Dryland 239,055.28
Commercial, Indust., & Mineral Records:	997	Grassland 308,539.00
Agricultural Records:	1,956	Wasteland 0.00
Total Taxable Real Property Records:	5,055	Other 0.00
		Total Acres 587,568.51

53 KIMBALL COUNTY

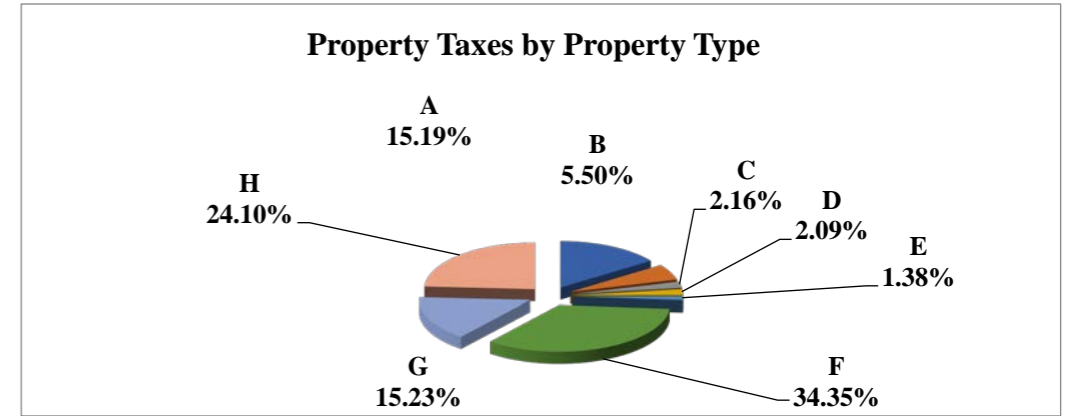
2022 Levels of Value	
Residential:	94%
Commercial:	99%
Agricultural:	74%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,713,129,108	168,866	0.0099	1.33%
C	FIRE DISTRICTS	594,145,194	178,653	0.0301	1.41%
D	EDUCATIONAL SERVICE UNITS	724,574,423	111,918	0.0154	0.88%
E	NATURAL RESOURCE DISTRICTS	724,574,423	361,926	0.0500	2.85%
F	COMMUNITY COLLEGE	724,574,423	728,750	0.1006	5.73%
G	COUNTY	724,574,423	3,328,274	0.4593	26.19%
H	CITY OR VILLAGE	146,974,871	589,154	0.4009	4.64%
I	SCHOOL DISTRICTS *	724,574,423	7,239,980	0.9992	56.97%
	KIMBALL COUNTY	\$724,574,423	\$12,707,521	1.7538	100.00%

* Includes Learning Community and all School Bonds

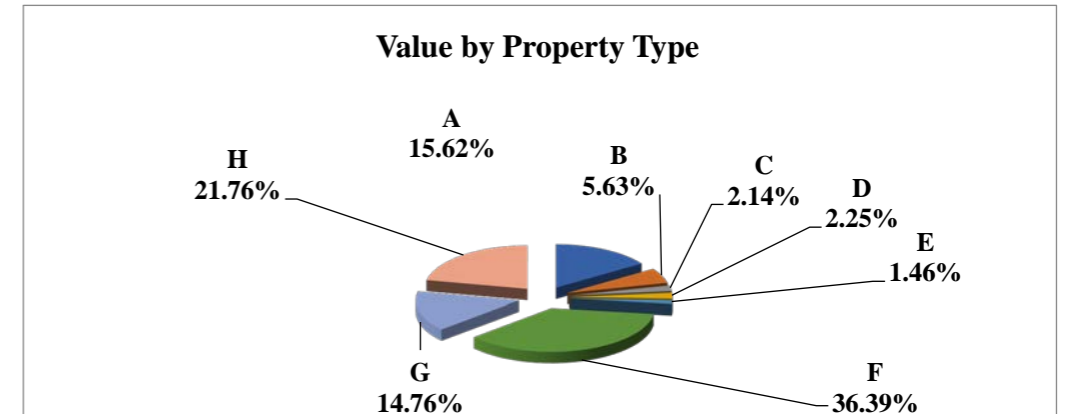


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$113,190,098	\$1,930,043	1.7051	15.19%
B	PUBLIC SERVIC ENTITIES	40,798,754	698,562	1.7122	5.50%
C	COMMERCIAL & INDUST. EQUIP.	15,471,782	274,726	1.7757	2.16%
D	AGRIC. MACHINERY & EQUIP.	16,281,064	266,048	1.6341	2.09%
E	AG-OUTBLDG & FARM SITE LAND	10,568,940	175,257	1.6582	1.38%
F	AGRICULTURAL LAND	263,657,920	4,364,700	1.6554	34.35%
G	COMMERCIAL, INDUST., & MINERAL	106,925,215	1,935,702	1.8103	15.23%
H	RESIDENTIAL **	157,680,650	3,062,484	1.9422	24.10%
	KIMBALL COUNTY	\$724,574,423	\$12,707,521	1.7538	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$113,190,098	15.62%
B	PUBLIC SERVIC ENTITIES	40,798,754	5.63%
C	COMMERCIAL & INDUST. EQUIP.	15,471,782	2.14%
D	AGRIC. MACHINERY & EQUIP.	16,281,064	2.25%
E	AG-OUTBLDG & FARM SITE LAND	10,568,940	1.46%
F	AGRICULTURAL LAND	263,657,920	36.39%
G	COMMERCIAL, INDUST., & MINERAL	106,925,215	14.76%
H	RESIDENTIAL **	157,680,650	21.76%
	KIMBALL COUNTY	\$724,574,423	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Center, NE	Taxable Amland Acres:
County Population:	8,391	Irrigated 88,544.57
Residential & Recreational Records:	4,975	Dryland 202,795.35
Commercial, Indust., & Mineral Records:	646	Grassland 325,439.76
Agricultural Records:	5,573	Wasteland 13,017.27
Total Taxable Real Property Records:	11,194	Other 6,727.29
		Total Acres 636,524.24

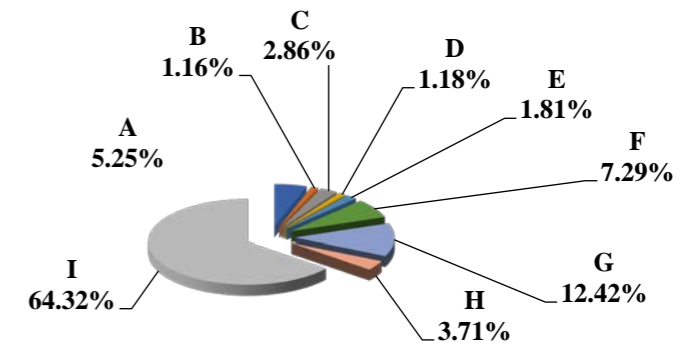
54 KNOX COUNTY

2022 Levels of Value	
Residential:	94%
Commercial:	97%
Agricultural:	71%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$2,294,475,229	\$1,528,651	0.0666	5.25%
B	MISCELLANEOUS DISTRICTS	2,412,359,064	337,799	0.0140	1.16%
C	FIRE DISTRICTS	2,178,882,140	833,480	0.0383	2.86%
D	EDUCATIONAL SERVICE UNITS	2,294,475,227	344,174	0.0150	1.18%
E	NATURAL RESOURCE DISTRICTS	2,294,475,224	525,893	0.0229	1.81%
F	COMMUNITY COLLEGE	2,294,475,228	2,122,391	0.0925	7.29%
G	COUNTY	2,294,475,228	3,616,155	0.1576	12.42%
H	CITY OR VILLAGE	203,493,304	1,078,885	0.5302	3.71%
I	SCHOOL DISTRICTS *	2,294,475,227	18,723,791	0.8160	64.32%
	KNOX COUNTY	\$2,294,475,228	\$29,111,220	1.2688	100.00%

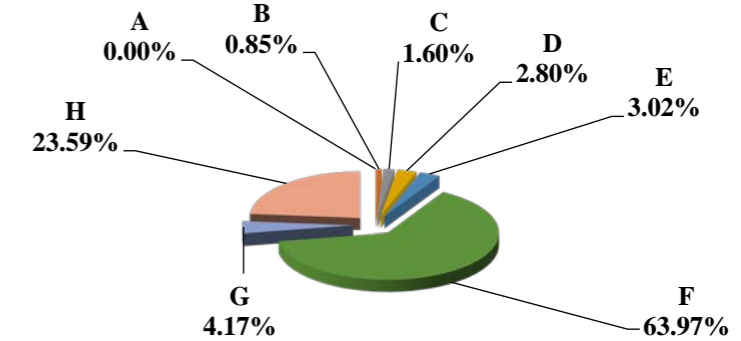
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	17,257,495	248,667	1.4409	0.85%
C	COMMERCIAL & INDUST. EQUIP.	37,126,820	464,838	1.2520	1.60%
D	AGRIC. MACHINERY & EQUIP.	67,698,978	814,387	1.2030	2.80%
E	AG-OUTBLDG & FARM SITE LAND	73,461,090	880,119	1.1981	3.02%
F	AGRICULTURAL LAND	1,536,302,535	18,622,666	1.2122	63.97%
G	COMMERCIAL, INDUST., & MINERAL	88,594,850	1,214,510	1.3709	4.17%
H	RESIDENTIAL **	474,033,460	6,866,032	1.4484	23.59%
	KNOX COUNTY	\$2,294,475,228	\$29,111,220	1.2688	100.00%

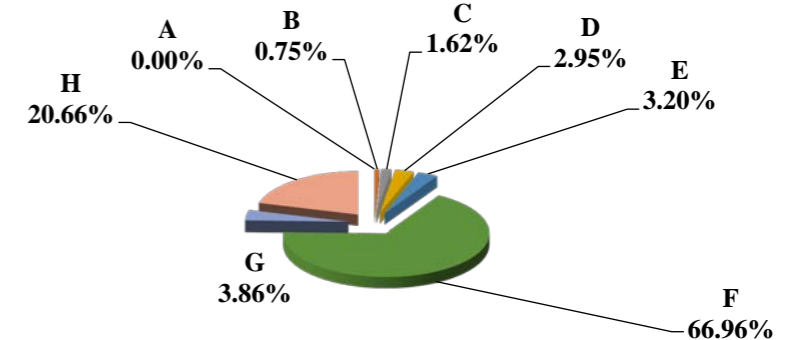
Property Taxes by Property Type



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	17,257,495	0.75%
C	COMMERCIAL & INDUST. EQUIP.	37,126,820	1.62%
D	AGRIC. MACHINERY & EQUIP.	67,698,978	2.95%
E	AG-OUTBLDG & FARM SITE LAND	73,461,090	3.20%
F	AGRICULTURAL LAND	1,536,302,535	66.96%
G	COMMERCIAL, INDUST., & MINERAL	88,594,850	3.86%
H	RESIDENTIAL **	474,033,460	20.66%
	KNOX COUNTY	\$2,294,475,228	100.00%

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

Value by Property Type



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

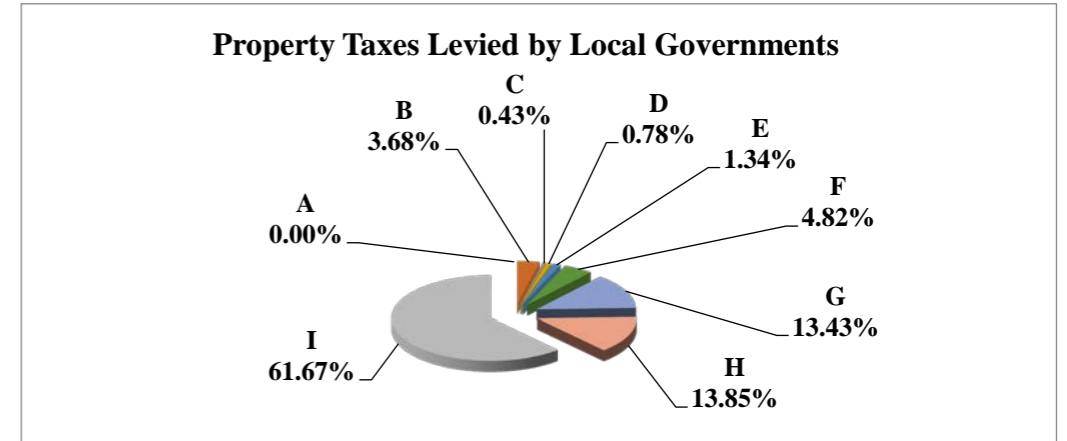
County Seat:	Lincoln, NE	Taxable Amland Acres:
County Population:	322,608	Irrigated 22,114.99
Residential & Recreational Records:	101,018	Dryland 262,819.21
Commercial, Indust., & Mineral Records:	8,144	Grassland 77,069.78
Agricultural Records:	7,104	Wasteland 21,158.96
Total Taxable Real Property Records:	116,266	Other 0.00
		Total Acres 383,162.94

55 LANCASTER COUNTY

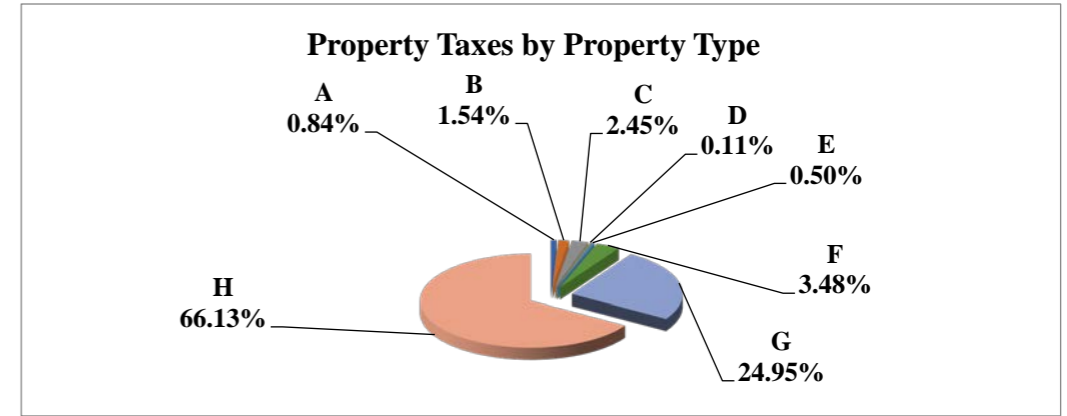
2022 Levels of Value	
Residential:	93%
Commercial:	95%
Agricultural:	70%
Ag Special Value:	70%

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	231,164,763,917	24,193,985	0.0105	3.68%
C	FIRE DISTRICTS	5,570,049,940	2,817,261	0.0506	0.43%
D	EDUCATIONAL SERVICE UNITS	33,872,765,408	5,108,745	0.0151	0.78%
E	NATURAL RESOURCE DISTRICTS	33,872,765,408	8,832,158	0.0261	1.34%
F	COMMUNITY COLLEGE	33,872,765,406	31,738,781	0.0937	4.82%
G	COUNTY	33,872,765,406	88,344,914	0.2608	13.43%
H	CITY OR VILLAGE	28,838,594,205	91,131,960	0.3160	13.85%
I	SCHOOL DISTRICTS *	33,872,765,406	405,668,809	1.1976	61.67%
	LANCASTER COUNTY	\$33,872,765,406	\$657,836,614	1.9421	100.00%

* Includes Learning Community and all School Bonds

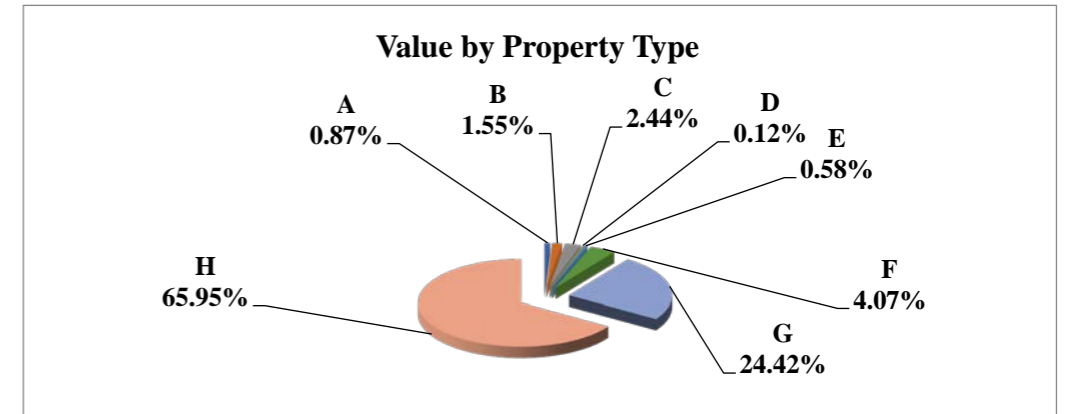


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$295,686,753	\$5,506,880	1.8624	0.84%
B	PUBLIC SERVIC ENTITIES	524,045,790	10,132,299	1.9335	1.54%
C	COMMERCIAL & INDUST. EQUIP.	825,931,861	16,148,640	1.9552	2.45%
D	AGRIC. MACHINERY & EQUIP.	41,717,489	700,297	1.6787	0.11%
E	AG-OUTBLDG & FARM SITE LAND	198,088,300	3,316,642	1.6743	0.50%
F	AGRICULTURAL LAND	1,379,156,600	22,892,539	1.6599	3.48%
G	COMMERCIAL, INDUST., & MINERAL	8,270,182,947	164,140,050	1.9847	24.95%
H	RESIDENTIAL **	22,337,955,666	434,999,184	1.9474	66.13%
	LANCASTER COUNTY	\$33,872,765,406	\$657,836,614	1.9421	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$295,686,753	0.87%
B	PUBLIC SERVIC ENTITIES	524,045,790	1.55%
C	COMMERCIAL & INDUST. EQUIP.	825,931,861	2.44%
D	AGRIC. MACHINERY & EQUIP.	41,717,489	0.12%
E	AG-OUTBLDG & FARM SITE LAND	198,088,300	0.58%
F	AGRICULTURAL LAND	1,379,156,600	4.07%
G	COMMERCIAL, INDUST., & MINERAL	8,270,182,947	24.42%
H	RESIDENTIAL **	22,337,955,666	65.95%
	LANCASTER COUNTY	\$33,872,765,406	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

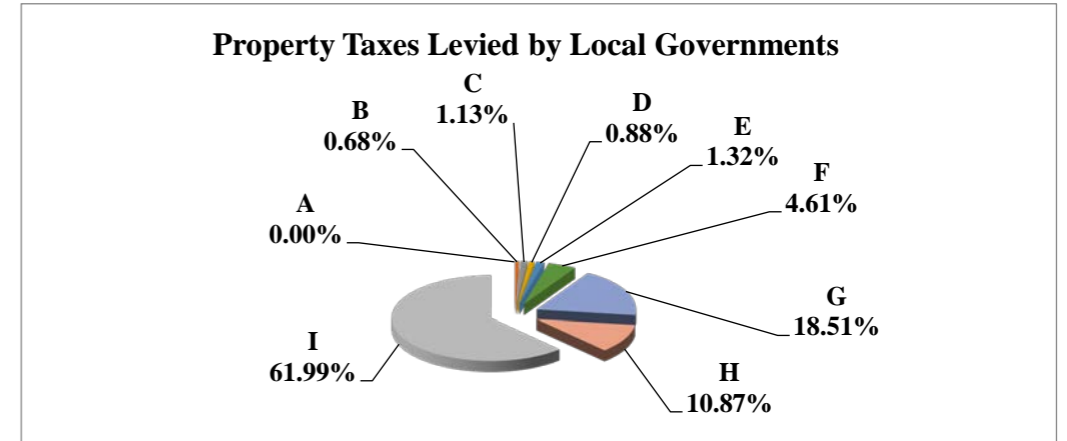
County Seat:	North Platte, NE	Taxable Amland Acres:
County Population:	34,676	Irrigated 242,835.26
Residential & Recreational Records:	14,796	Dryland 96,388.31
Commercial, Indust., & Mineral Records:	1,611	Grassland 1,163,269.27
Agricultural Records:	6,227	Wasteland 10,596.49
Total Taxable Real Property Records:	22,634	Other 24,307.62
		Total Acres 1,537,396.95

56 LINCOLN COUNTY

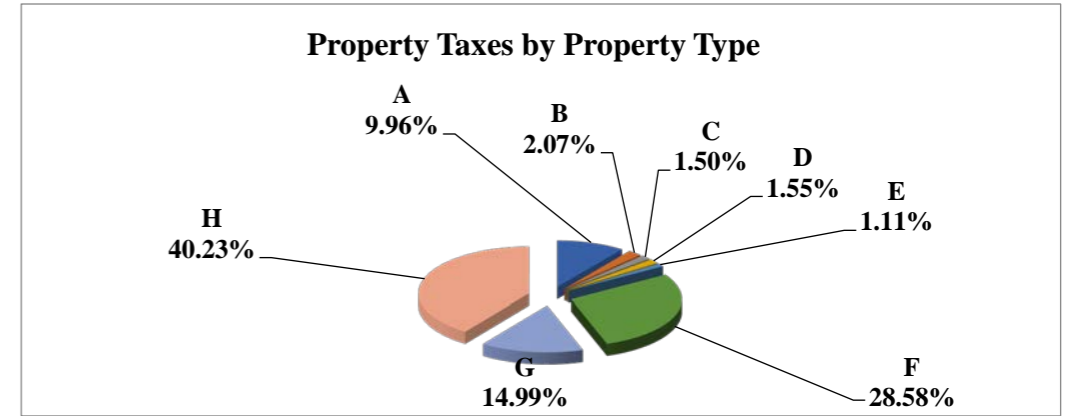
2022 Levels of Value	
Residential:	94%
Commercial:	98%
Agricultural:	71%
Ag Special Value:	71%

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	7,926,078,674	612,903	0.0077	0.68%
C	FIRE DISTRICTS	3,532,879,970	1,021,311	0.0289	1.13%
D	EDUCATIONAL SERVICE UNITS	5,315,423,420	797,094	0.0150	0.88%
E	NATURAL RESOURCE DISTRICTS	5,315,423,415	1,195,087	0.0225	1.32%
F	COMMUNITY COLLEGE	5,315,423,416	4,155,091	0.0782	4.61%
G	COUNTY	5,315,423,416	16,696,339	0.3141	18.51%
H	CITY OR VILLAGE	1,941,129,683	9,809,597	0.5054	10.87%
I	SCHOOL DISTRICTS *	5,315,423,423	55,926,443	1.0522	61.99%
	LINCOLN COUNTY	\$5,315,423,416	\$90,213,865	1.6972	100.00%

* Includes Learning Community and all School Bonds

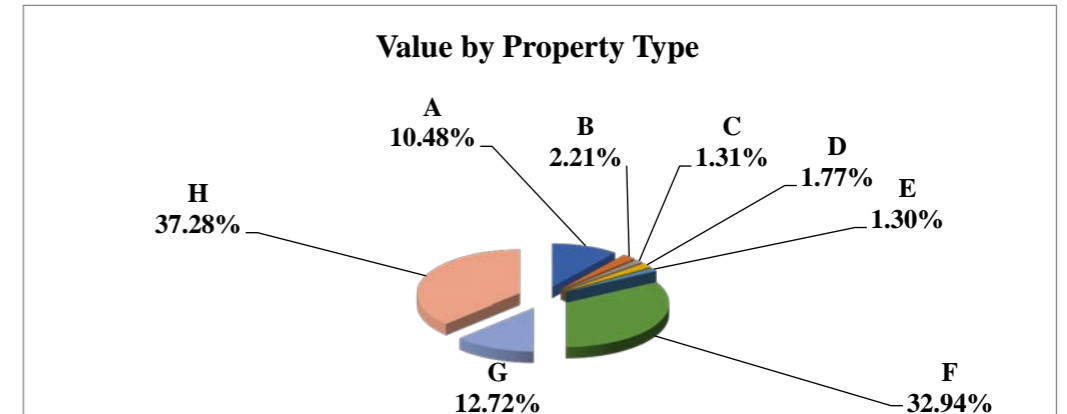


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$557,015,474	\$8,988,476	1.6137	9.96%
B	PUBLIC SERVIC ENTITIES	117,223,566	1,871,825	1.5968	2.07%
C	COMMERCIAL & INDUST. EQUIP.	69,757,487	1,353,996	1.9410	1.50%
D	AGRIC. MACHINERY & EQUIP.	94,078,113	1,395,339	1.4832	1.55%
E	AG-OUTBLDG & FARM SITE LAND	68,970,270	1,004,698	1.4567	1.11%
F	AGRICULTURAL LAND	1,751,079,821	25,778,649	1.4722	28.58%
G	COMMERCIAL, INDUST., & MINERAL	675,865,772	13,523,711	2.0009	14.99%
H	RESIDENTIAL **	1,981,432,913	36,297,170	1.8319	40.23%
	LINCOLN COUNTY	\$5,315,423,416	\$90,213,865	1.6972	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$557,015,474	10.48%
B	PUBLIC SERVIC ENTITIES	117,223,566	2.21%
C	COMMERCIAL & INDUST. EQUIP.	69,757,487	1.31%
D	AGRIC. MACHINERY & EQUIP.	94,078,113	1.77%
E	AG-OUTBLDG & FARM SITE LAND	68,970,270	1.30%
F	AGRICULTURAL LAND	1,751,079,821	32.94%
G	COMMERCIAL, INDUST., & MINERAL	675,865,772	12.72%
H	RESIDENTIAL **	1,981,432,913	37.28%
	LINCOLN COUNTY	\$5,315,423,416	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

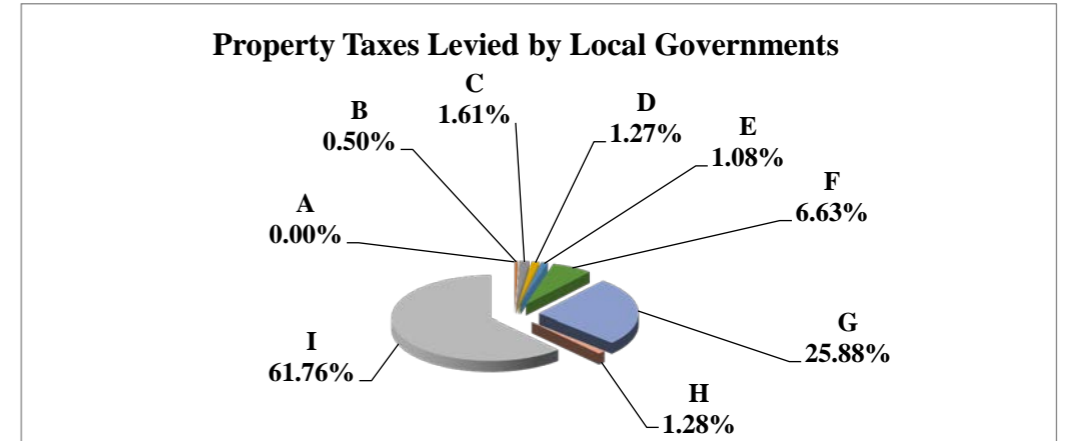
County Seat:	Stapleton, NE	Taxable Amland Acres:
County Population:	716	Irrigated
Residential & Recreational Records:	317	Dryland
Commercial, Indust., & Mineral Records:	57	Grassland
Agricultural Records:	1,170	Wasteland
Total Taxable Real Property Records:	1,544	Other
		Total Acres
		361,672.40

57 LOGAN COUNTY

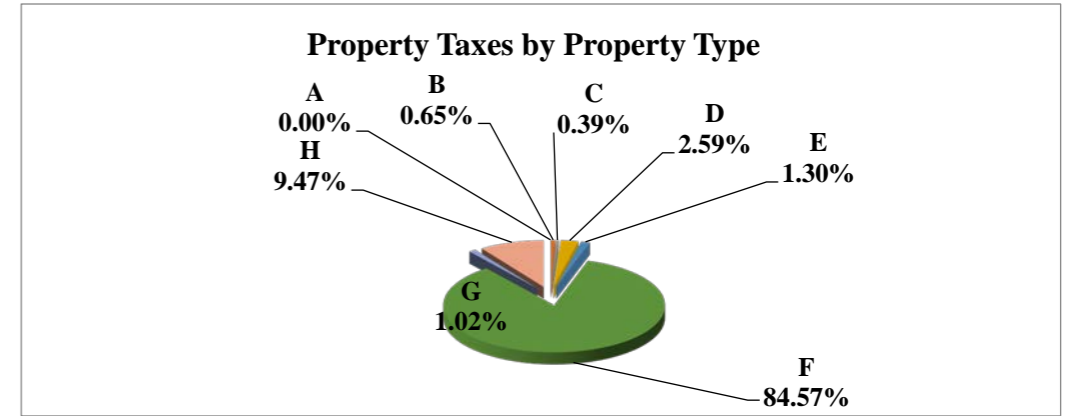
2022 Levels of Value	
Residential:	99%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	369,012,857	21,702	0.0059	0.50%
C	FIRE DISTRICTS	369,012,856	70,081	0.0190	1.61%
D	EDUCATIONAL SERVICE UNITS	369,012,856	55,250	0.0150	1.27%
E	NATURAL RESOURCE DISTRICTS	369,012,857	47,204	0.0128	1.08%
F	COMMUNITY COLLEGE	369,012,857	288,458	0.0782	6.63%
G	COUNTY	369,012,857	1,126,591	0.3053	25.88%
H	CITY OR VILLAGE	12,887,229	55,550	0.4310	1.28%
I	SCHOOL DISTRICTS *	369,012,856	2,688,880	0.7287	61.76%
	LOGAN COUNTY	\$369,012,857	\$4,353,716	1.1798	100.00%

* Includes Learning Community and all School Bonds

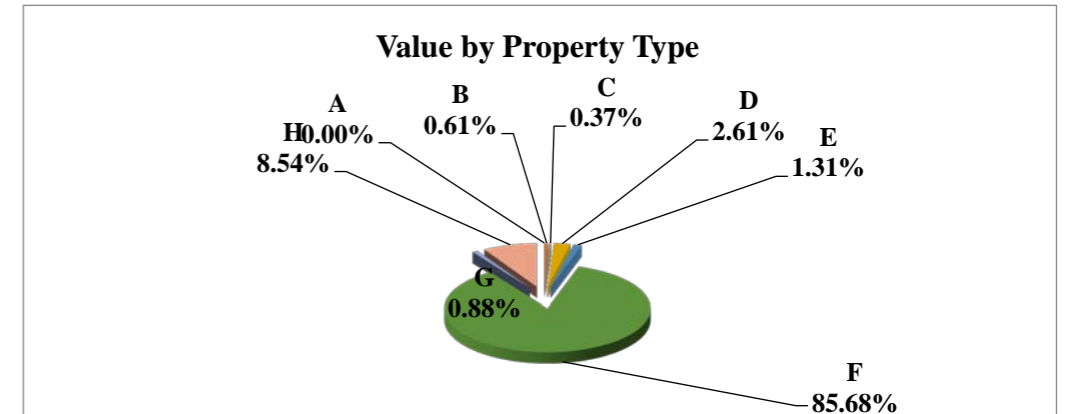


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	2,234,824	28,192	1.2615	0.65%
C	COMMERCIAL & INDUST. EQUIP.	1,361,793	17,097	1.2555	0.39%
D	AGRIC. MACHINERY & EQUIP.	9,631,640	112,647	1.1695	2.59%
E	AG-OUTBLDG & FARM SITE LAND	4,832,550	56,619	1.1716	1.30%
F	AGRICULTURAL LAND	316,181,379	3,682,062	1.1645	84.57%
G	COMMERCIAL, INDUST., & MINERAL	3,256,024	44,595	1.3696	1.02%
H	RESIDENTIAL **	31,514,647	412,504	1.3089	9.47%
	LOGAN COUNTY	\$369,012,857	\$4,353,716	1.1798	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	2,234,824	0.61%
C	COMMERCIAL & INDUST. EQUIP.	1,361,793	0.37%
D	AGRIC. MACHINERY & EQUIP.	9,631,640	2.61%
E	AG-OUTBLDG & FARM SITE LAND	4,832,550	1.31%
F	AGRICULTURAL LAND	316,181,379	85.68%
G	COMMERCIAL, INDUST., & MINERAL	3,256,024	0.88%
H	RESIDENTIAL **	31,514,647	8.54%
	LOGAN COUNTY	\$369,012,857	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

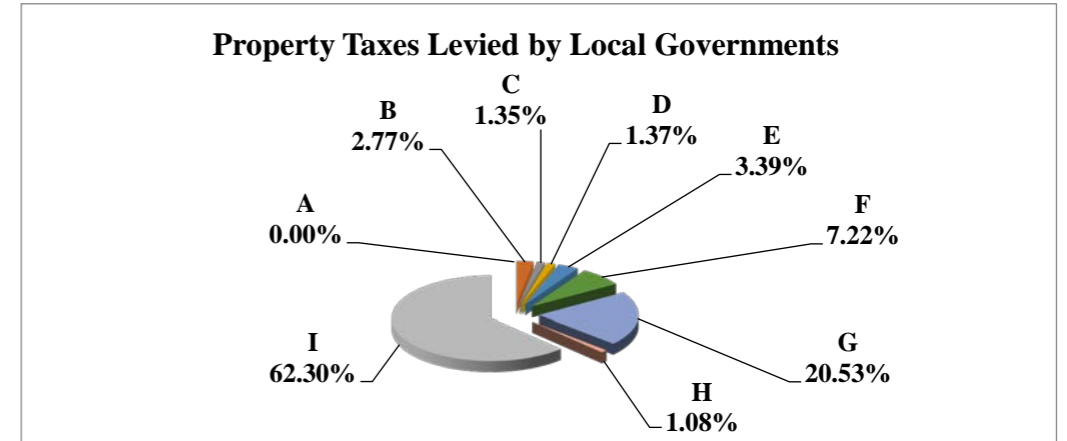
County Seat:	Taylor, NE	Taxable Amland Acres:
County Population:	607	Irrigated 15,353.73
Residential & Recreational Records:	604	Dryland 6,732.88
Commercial, Indust., & Mineral Records:	50	Grassland 322,112.11
Agricultural Records:	1,148	Wasteland 2,890.72
Total Taxable Real Property Records:	1,802	Other 1,376.54
		Total Acres 348,465.98

58 LOUP COUNTY

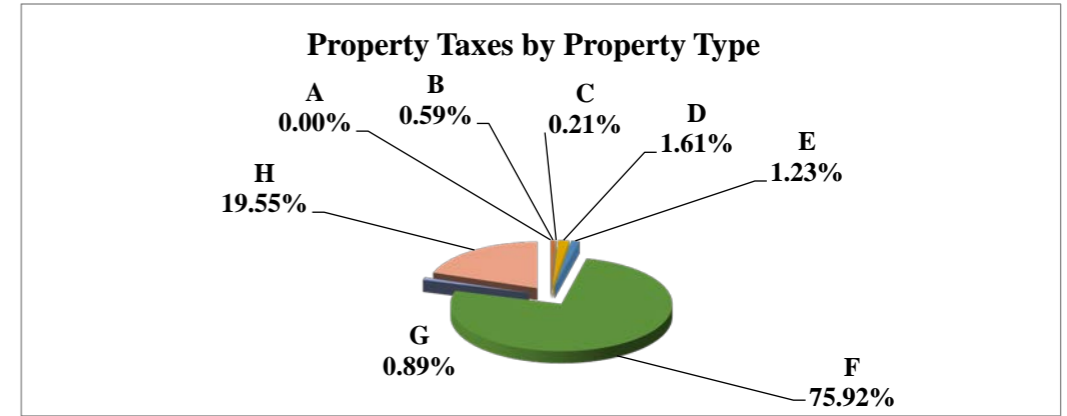
2022 Levels of Value	
Residential:	93%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	327,952,070	98,386	0.0300	2.77%
C	FIRE DISTRICTS	327,952,070	47,833	0.0146	1.35%
D	EDUCATIONAL SERVICE UNITS	327,952,070	48,865	0.0149	1.37%
E	NATURAL RESOURCE DISTRICTS	327,952,070	120,359	0.0367	3.39%
F	COMMUNITY COLLEGE	327,952,070	256,459	0.0782	7.22%
G	COUNTY	327,952,070	729,695	0.2225	20.53%
H	CITY OR VILLAGE	5,641,180	38,208	0.6773	1.08%
I	SCHOOL DISTRICTS *	327,952,070	2,214,390	0.6752	62.30%
	LOUP COUNTY	\$327,952,070	\$3,554,194	1.0838	100.00%

* Includes Learning Community and all School Bonds

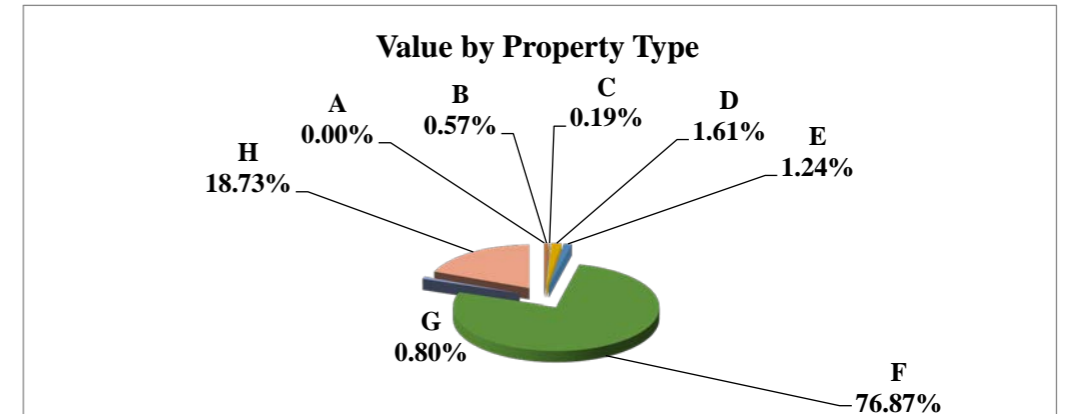


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	1,871,070	20,819	1.1127	0.59%
C	COMMERCIAL & INDUST. EQUIP.	621,335	7,477	1.2034	0.21%
D	AGRIC. MACHINERY & EQUIP.	5,274,630	57,247	1.0853	1.61%
E	AG-OUTBLDG & FARM SITE LAND	4,065,955	43,677	1.0742	1.23%
F	AGRICULTURAL LAND	252,088,845	2,698,478	1.0704	75.92%
G	COMMERCIAL, INDUST., & MINERAL	2,617,260	31,727	1.2122	0.89%
H	RESIDENTIAL **	61,412,975	694,769	1.1313	19.55%
	LOUP COUNTY	\$327,952,070	\$3,554,194	1.0838	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	1,871,070	0.57%
C	COMMERCIAL & INDUST. EQUIP.	621,335	0.19%
D	AGRIC. MACHINERY & EQUIP.	5,274,630	1.61%
E	AG-OUTBLDG & FARM SITE LAND	4,065,955	1.24%
F	AGRICULTURAL LAND	252,088,845	76.87%
G	COMMERCIAL, INDUST., & MINERAL	2,617,260	0.80%
H	RESIDENTIAL **	61,412,975	18.73%
	LOUP COUNTY	\$327,952,070	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

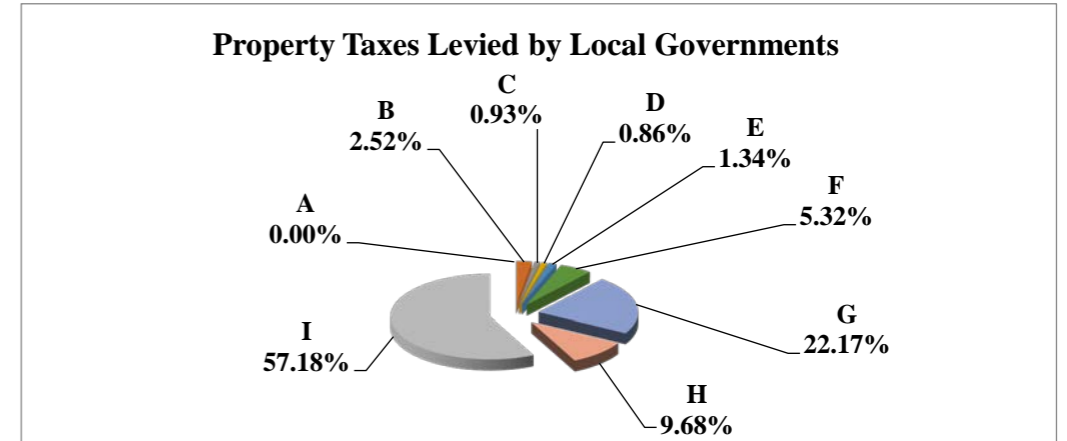
County Seat:	Madison, NE	Taxable Amland Acres:
County Population:	399	Irrigated
Residential & Recreational Records:	12,817	Dryland
Commercial, Indust., & Mineral Records:	1,883	Grassland
Agricultural Records:	3,512	Wasteland
Total Taxable Real Property Records:	18,212	Other
		Total Acres
		326,544.68

59 MADISON COUNTY

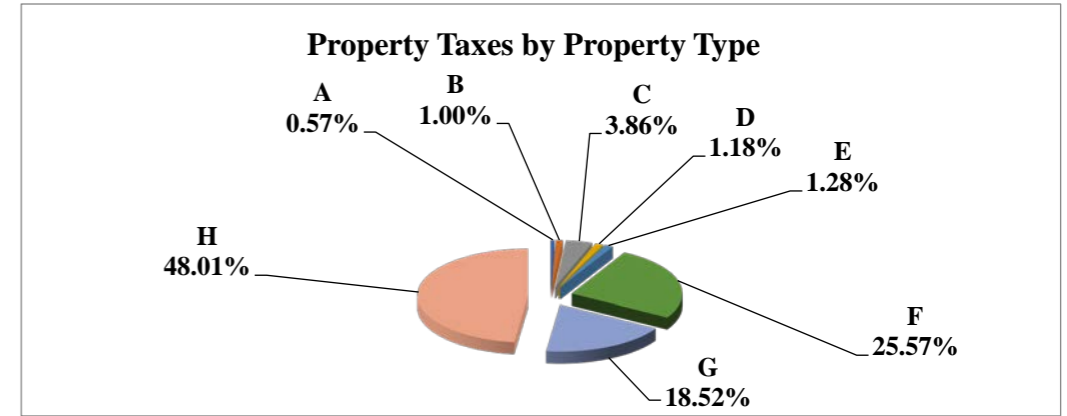
2022 Levels of Value	
Residential:	95%
Commercial:	96%
Agricultural:	71%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	18,374,127,979	2,030,828	0.0111	2.52%
C	FIRE DISTRICTS	2,207,364,065	745,961	0.0338	0.93%
D	EDUCATIONAL SERVICE UNITS	4,634,596,685	695,200	0.0150	0.86%
E	NATURAL RESOURCE DISTRICTS	4,634,596,685	1,077,035	0.0232	1.34%
F	COMMUNITY COLLEGE	4,634,596,685	4,287,021	0.0925	5.32%
G	COUNTY	4,634,596,685	17,858,570	0.3853	22.17%
H	CITY OR VILLAGE	2,427,232,620	7,798,148	0.3213	9.68%
I	SCHOOL DISTRICTS *	4,634,596,685	46,061,906	0.9939	57.18%
	MADISON COUNTY	\$4,634,596,685	\$80,554,669	1.7381	100.00%

* Includes Learning Community and all School Bonds

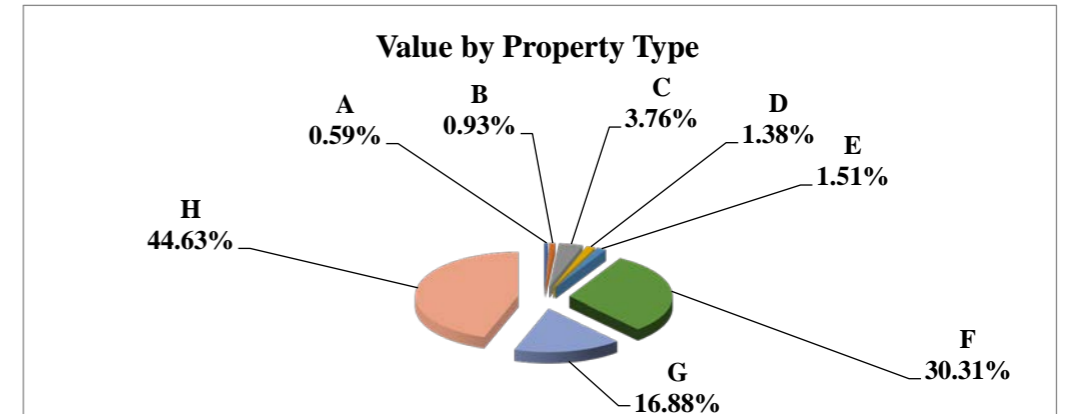


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$27,532,121	\$461,836	1.6774	0.57%
B	PUBLIC SERVIC ENTITIES	42,996,297	809,563	1.8829	1.00%
C	COMMERCIAL & INDUST. EQUIP.	174,244,826	3,107,879	1.7836	3.86%
D	AGRIC. MACHINERY & EQUIP.	63,791,404	951,997	1.4924	1.18%
E	AG-OUTBLDG & FARM SITE LAND	70,163,692	1,034,796	1.4748	1.28%
F	AGRICULTURAL LAND	1,404,977,937	20,594,760	1.4658	25.57%
G	COMMERCIAL, INDUST., & MINERAL	782,422,185	14,922,168	1.9072	18.52%
H	RESIDENTIAL **	2,068,468,223	38,671,669	1.8696	48.01%
	MADISON COUNTY	\$4,634,596,685	\$80,554,669	1.7381	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$27,532,121	0.59%
B	PUBLIC SERVIC ENTITIES	42,996,297	0.93%
C	COMMERCIAL & INDUST. EQUIP.	174,244,826	3.76%
D	AGRIC. MACHINERY & EQUIP.	63,791,404	1.38%
E	AG-OUTBLDG & FARM SITE LAND	70,163,692	1.51%
F	AGRICULTURAL LAND	1,404,977,937	30.31%
G	COMMERCIAL, INDUST., & MINERAL	782,422,185	16.88%
H	RESIDENTIAL **	2,068,468,223	44.63%
	MADISON COUNTY	\$4,634,596,685	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

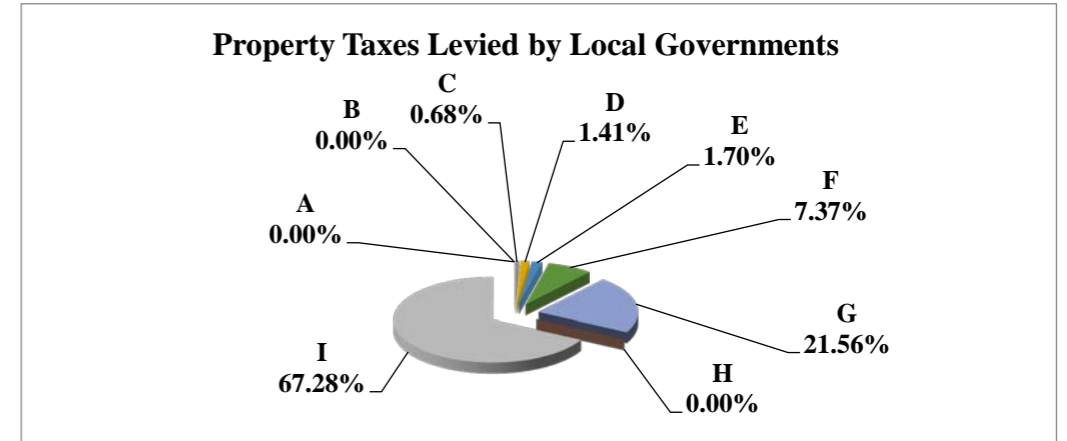
County Seat:	Tryon, NE	Taxable Amland Acres:
County Population:	35,585	Irrigated 15,034.98
Residential & Recreational Records:	126	Dryland 1,823.37
Commercial, Indust., & Mineral Records:	17	Grassland 528,636.54
Agricultural Records:	1,485	Wasteland 4,175.81
Total Taxable Real Property Records:	1,628	Other 534.02
		Total Acres 550,204.72

60 MCPHERSON COUNTY

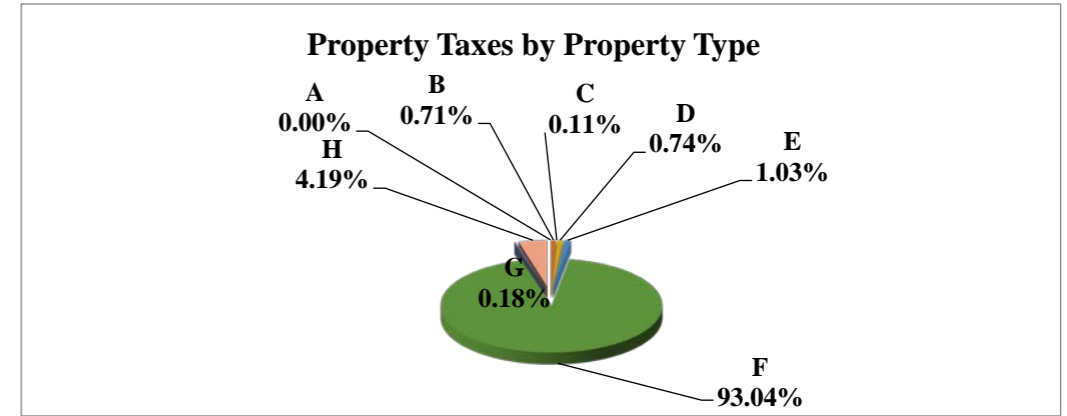
2022 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	0	0		0.00%
C	FIRE DISTRICTS	340,011,148	24,480	0.0072	0.68%
D	EDUCATIONAL SERVICE UNITS	340,011,148	51,002	0.0150	1.41%
E	NATURAL RESOURCE DISTRICTS	340,011,147	61,193	0.0180	1.70%
F	COMMUNITY COLLEGE	340,011,148	265,787	0.0782	7.37%
G	COUNTY	340,011,148	777,159	0.2286	21.56%
H	CITY OR VILLAGE	0	0		0.00%
I	SCHOOL DISTRICTS *	340,011,146	2,425,646	0.7134	67.28%
	MCPHERSON COUNTY	\$340,011,148	\$3,605,267	1.0603	100.00%

* Includes Learning Community and all School Bonds

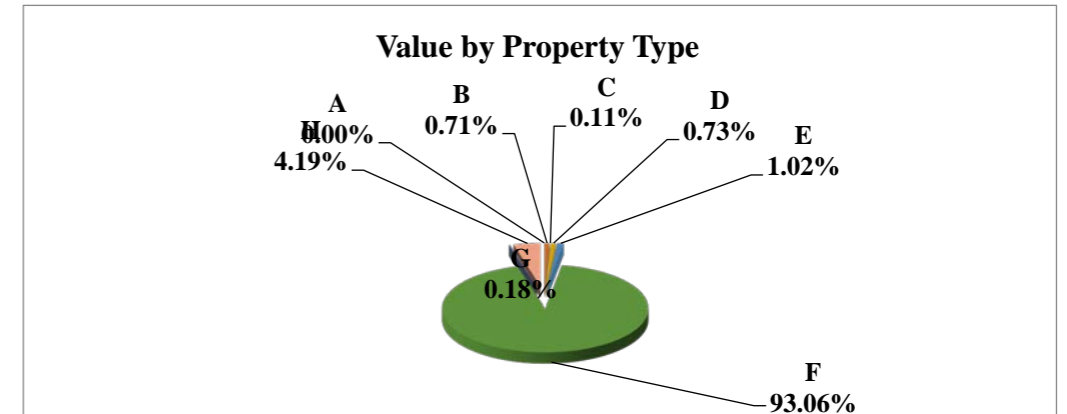


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	2,411,516	25,580	1.0608	0.71%
C	COMMERCIAL & INDUST. EQUIP.	385,615	4,145	1.0749	0.11%
D	AGRIC. MACHINERY & EQUIP.	2,468,629	26,505	1.0737	0.74%
E	AG-OUTBLDG & FARM SITE LAND	3,481,733	36,985	1.0622	1.03%
F	AGRICULTURAL LAND	316,413,265	3,354,458	1.0602	93.04%
G	COMMERCIAL, INDUST., & MINERAL	598,285	6,375	1.0655	0.18%
H	RESIDENTIAL **	14,252,105	151,219	1.0610	4.19%
	MCPHERSON COUNTY	\$340,011,148	\$3,605,267	1.0603	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	2,411,516	0.71%
C	COMMERCIAL & INDUST. EQUIP.	385,615	0.11%
D	AGRIC. MACHINERY & EQUIP.	2,468,629	0.73%
E	AG-OUTBLDG & FARM SITE LAND	3,481,733	1.02%
F	AGRICULTURAL LAND	316,413,265	93.06%
G	COMMERCIAL, INDUST., & MINERAL	598,285	0.18%
H	RESIDENTIAL **	14,252,105	4.19%
	MCPHERSON COUNTY	\$340,011,148	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

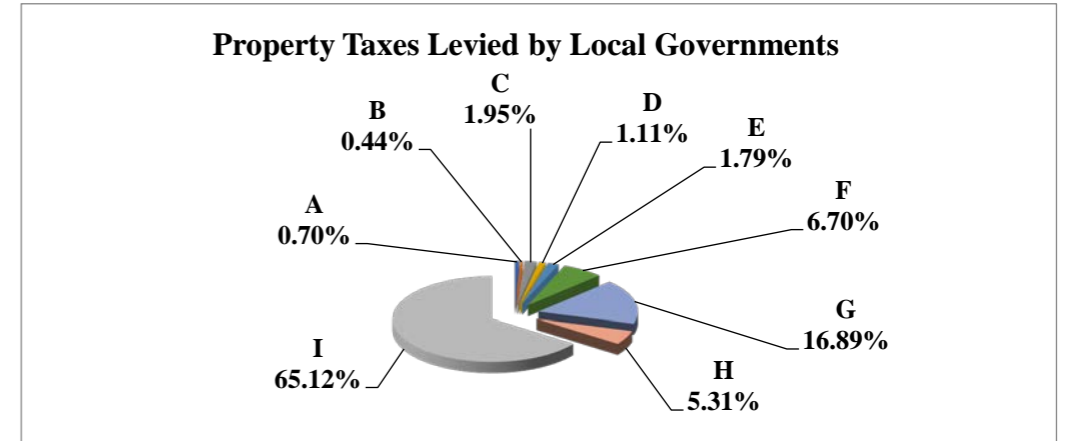
County Seat:	Central City, NE	Taxable Amland Acres:	
County Population:	7,668	Irrigated	187,759.65
Residential & Recreational Records:	3,907	Dryland	15,994.30
Commercial, Indust., & Mineral Records:	409	Grassland	68,603.02
Agricultural Records:	2,945	Wasteland	5,035.91
Total Taxable Real Property Records:	7,261	Other	15,020.18
		Total Acres	292,413.06

61 MERRICK COUNTY

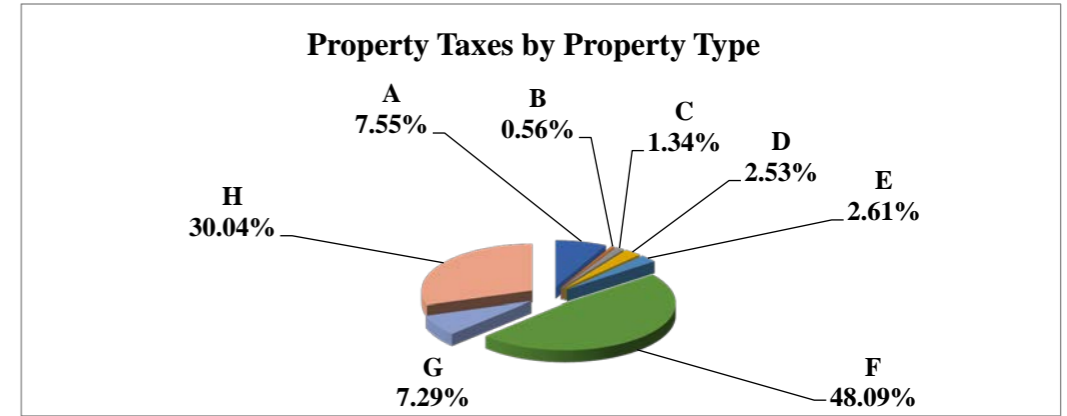
2022 Levels of Value	
Residential:	97%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$1,639,932,110	\$177,193	0.0108	0.70%
B	MISCELLANEOUS DISTRICTS	1,877,734,724	110,749	0.0059	0.44%
C	FIRE DISTRICTS	1,602,979,829	492,506	0.0307	1.95%
D	EDUCATIONAL SERVICE UNITS	1,876,702,877	281,198	0.0150	1.11%
E	NATURAL RESOURCE DISTRICTS	1,876,702,877	451,907	0.0241	1.79%
F	COMMUNITY COLLEGE	1,876,702,877	1,694,140	0.0903	6.70%
G	COUNTY	1,876,702,877	4,270,539	0.2276	16.89%
H	CITY OR VILLAGE	315,699,109	1,341,593	0.4250	5.31%
I	SCHOOL DISTRICTS *	1,876,702,877	16,466,355	0.8774	65.12%
	MERRICK COUNTY	\$1,876,702,877	\$25,286,179	1.3474	100.00%

* Includes Learning Community and all School Bonds

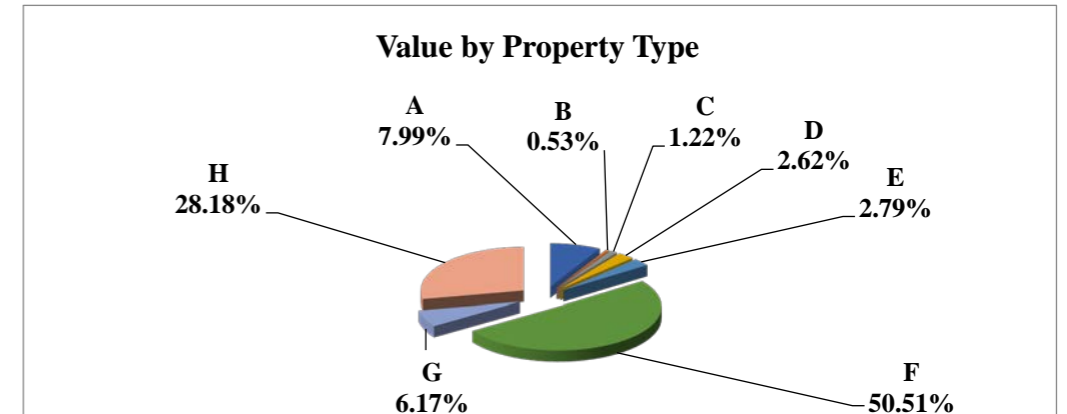


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$149,934,650	\$1,908,536	1.2729	7.55%
B	PUBLIC SERVIC ENTITIES	9,861,361	140,786	1.4277	0.56%
C	COMMERCIAL & INDUST. EQUIP.	22,816,809	337,995	1.4813	1.34%
D	AGRIC. MACHINERY & EQUIP.	49,217,415	638,899	1.2981	2.53%
E	AG-OUTBLDG & FARM SITE LAND	52,411,185	660,876	1.2609	2.61%
F	AGRICULTURAL LAND	947,930,120	12,160,706	1.2829	48.09%
G	COMMERCIAL, INDUST., & MINERAL	115,769,967	1,843,413	1.5923	7.29%
H	RESIDENTIAL **	528,761,370	7,594,968	1.4364	30.04%
	MERRICK COUNTY	\$1,876,702,877	\$25,286,179	1.3474	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$149,934,650	7.99%
B	PUBLIC SERVIC ENTITIES	9,861,361	0.53%
C	COMMERCIAL & INDUST. EQUIP.	22,816,809	1.22%
D	AGRIC. MACHINERY & EQUIP.	49,217,415	2.62%
E	AG-OUTBLDG & FARM SITE LAND	52,411,185	2.79%
F	AGRICULTURAL LAND	947,930,120	50.51%
G	COMMERCIAL, INDUST., & MINERAL	115,769,967	6.17%
H	RESIDENTIAL **	528,761,370	28.18%
	MERRICK COUNTY	\$1,876,702,877	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

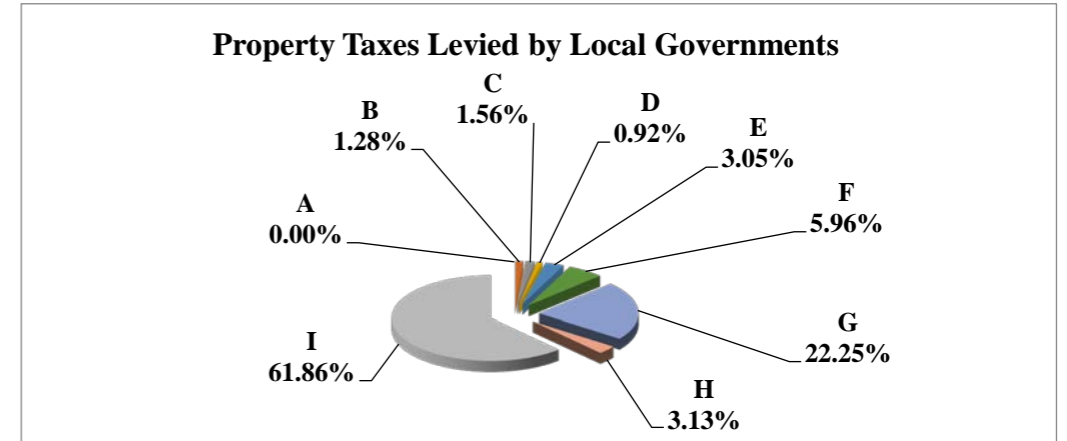
County Seat:	Bridgeport, NE	Taxable Amland Acres:	
County Population:	4,555	Irrigated	125,937.37
Residential & Recreational Records:	2,564	Dryland	63,053.17
Commercial, Indust., & Mineral Records:	455	Grassland	669,223.27
Agricultural Records:	4,333	Wasteland	28,593.80
Total Taxable Real Property Records:	7,352	Other	8,554.58
		Total Acres	895,362.19

62 MORRILL COUNTY

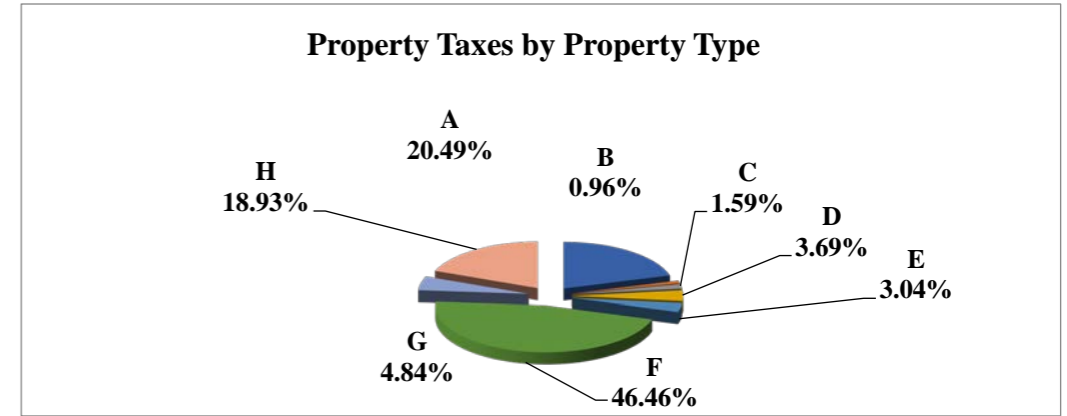
2022 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	72%
Ag Special Value:	72%

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,150,923,814	248,376	0.0216	1.28%
C	FIRE DISTRICTS	1,017,837,133	302,251	0.0297	1.56%
D	EDUCATIONAL SERVICE UNITS	1,150,923,814	177,773	0.0154	0.92%
E	NATURAL RESOURCE DISTRICTS	1,150,923,814	593,153	0.0515	3.05%
F	COMMUNITY COLLEGE	1,150,923,814	1,157,555	0.1006	5.96%
G	COUNTY	1,150,923,814	4,322,198	0.3755	22.25%
H	CITY OR VILLAGE	137,023,062	607,492	0.4434	3.13%
I	SCHOOL DISTRICTS *	1,150,923,814	12,016,066	1.0440	61.86%
	MORRILL COUNTY	\$1,150,923,814	\$19,424,863	1.6878	100.00%

* Includes Learning Community and all School Bonds

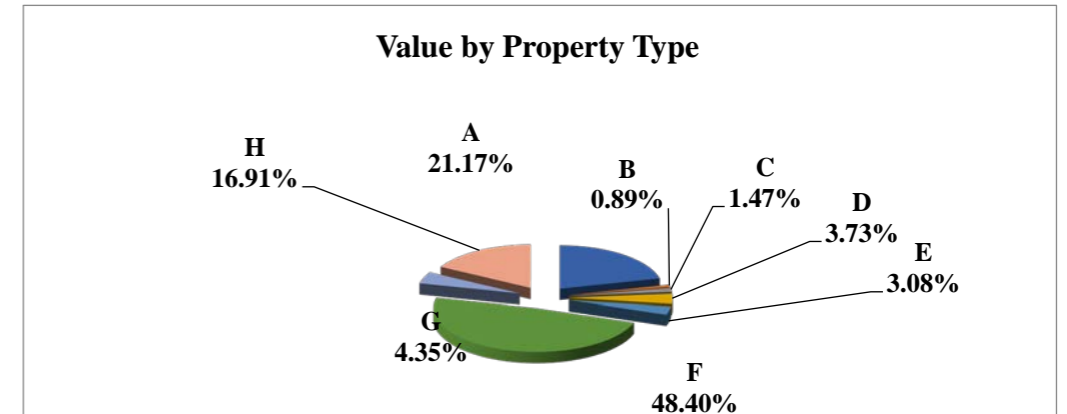


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$243,657,047	\$3,979,717	1.6333	20.49%
B	PUBLIC SERVIC ENTITIES	10,250,314	187,068	1.8250	0.96%
C	COMMERCIAL & INDUST. EQUIP.	16,890,058	309,636	1.8332	1.59%
D	AGRIC. MACHINERY & EQUIP.	42,972,750	716,032	1.6662	3.69%
E	AG-OUTBLDG & FARM SITE LAND	35,406,735	590,204	1.6669	3.04%
F	AGRICULTURAL LAND	557,035,970	9,025,076	1.6202	46.46%
G	COMMERCIAL, INDUST., & MINERAL	50,092,045	939,747	1.8760	4.84%
H	RESIDENTIAL **	194,618,895	3,677,383	1.8895	18.93%
	MORRILL COUNTY	\$1,150,923,814	\$19,424,863	1.6878	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$243,657,047	21.17%
B	PUBLIC SERVIC ENTITIES	10,250,314	0.89%
C	COMMERCIAL & INDUST. EQUIP.	16,890,058	1.47%
D	AGRIC. MACHINERY & EQUIP.	42,972,750	3.73%
E	AG-OUTBLDG & FARM SITE LAND	35,406,735	3.08%
F	AGRICULTURAL LAND	557,035,970	48.40%
G	COMMERCIAL, INDUST., & MINERAL	50,092,045	4.35%
H	RESIDENTIAL **	194,618,895	16.91%
	MORRILL COUNTY	\$1,150,923,814	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

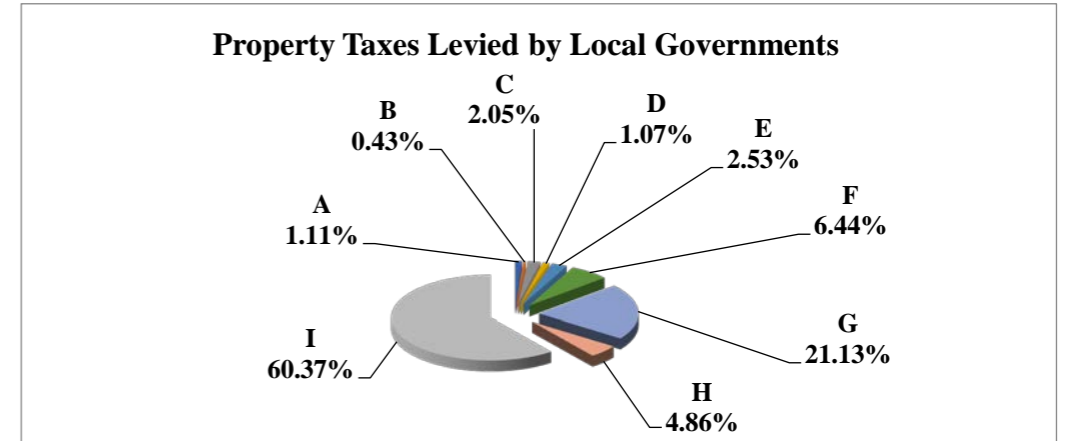
County Seat:	Fullerton, NE	Taxable Amland Acres:
County Population:	3,380	Irrigated 78,602.21
Residential & Recreational Records:	1,809	Dryland 72,470.11
Commercial, Indust., & Mineral Records:	218	Grassland 106,214.90
Agricultural Records:	2,394	Wasteland 7,508.74
Total Taxable Real Property Records:	4,421	Other 1,091.47
		Total Acres 265,887.43

63 NANCE COUNTY

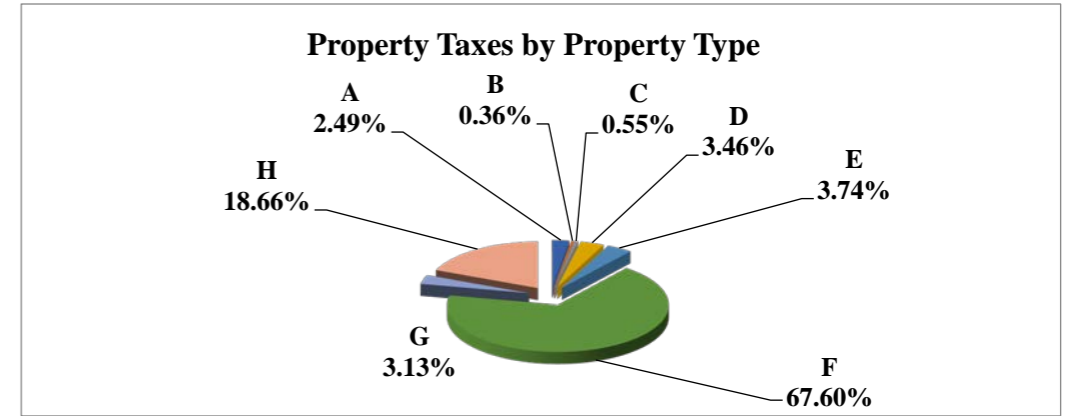
2022 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$948,165,209	\$165,704	0.0175	1.11%
B	MISCELLANEOUS DISTRICTS	1,147,235,184	64,812	0.0056	0.43%
C	FIRE DISTRICTS	948,165,209	306,143	0.0323	2.05%
D	EDUCATIONAL SERVICE UNITS	1,065,611,041	159,749	0.0150	1.07%
E	NATURAL RESOURCE DISTRICTS	1,065,611,041	378,356	0.0355	2.53%
F	COMMUNITY COLLEGE	1,065,611,041	961,950	0.0903	6.44%
G	COUNTY	1,065,611,041	3,155,812	0.2962	21.13%
H	CITY OR VILLAGE	117,445,832	725,269	0.6175	4.86%
I	SCHOOL DISTRICTS *	1,065,611,041	9,015,717	0.8461	60.37%
	NANCE COUNTY	\$1,065,611,041	\$14,933,513	1.4014	100.00%

* Includes Learning Community and all School Bonds

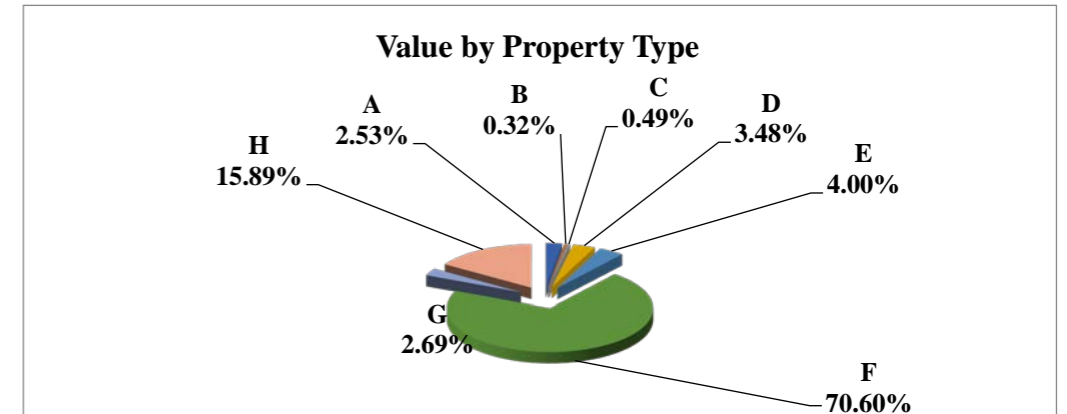


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$26,964,651	\$371,993	1.3796	2.49%
B	PUBLIC SERVIC ENTITIES	3,433,605	54,159	1.5773	0.36%
C	COMMERCIAL & INDUST. EQUIP.	5,233,517	81,770	1.5624	0.55%
D	AGRIC. MACHINERY & EQUIP.	37,062,308	517,020	1.3950	3.46%
E	AG-OUTBLDG & FARM SITE LAND	42,591,110	559,066	1.3126	3.74%
F	AGRICULTURAL LAND	752,336,710	10,094,935	1.3418	67.60%
G	COMMERCIAL, INDUST., & MINERAL	28,620,900	467,974	1.6351	3.13%
H	RESIDENTIAL **	169,368,240	2,786,596	1.6453	18.66%
	NANCE COUNTY	\$1,065,611,041	\$14,933,513	1.4014	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$26,964,651	2.53%
B	PUBLIC SERVIC ENTITIES	3,433,605	0.32%
C	COMMERCIAL & INDUST. EQUIP.	5,233,517	0.49%
D	AGRIC. MACHINERY & EQUIP.	37,062,308	3.48%
E	AG-OUTBLDG & FARM SITE LAND	42,591,110	4.00%
F	AGRICULTURAL LAND	752,336,710	70.60%
G	COMMERCIAL, INDUST., & MINERAL	28,620,900	2.69%
H	RESIDENTIAL **	169,368,240	15.89%
	NANCE COUNTY	\$1,065,611,041	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

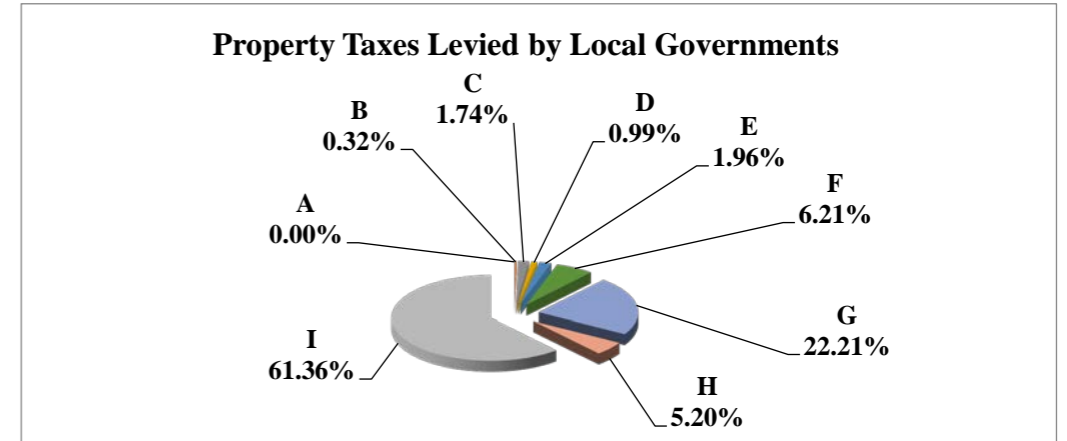
County Seat:	Auburn, NE	Taxable Amland Acres:
County Population:	7,074	Irrigated 11,906.25
Residential & Recreational Records:	3,099	Dryland 171,205.23
Commercial, Indust., & Mineral Records:	460	Grassland 48,719.51
Agricultural Records:	2,664	Wasteland 4,207.83
Total Taxable Real Property Records:	6,223	Other 0.00
		Total Acres 236,038.82

64 NEMAHA COUNTY

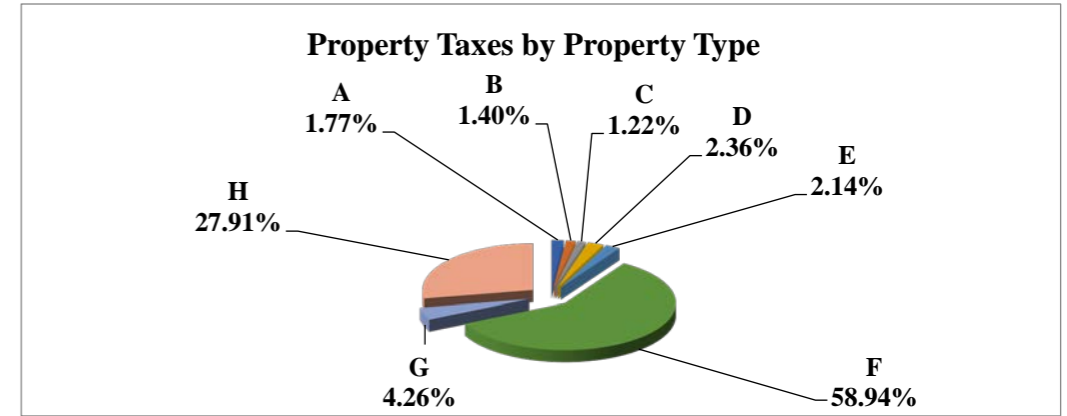
2022 Levels of Value	
Residential:	98%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,208,226,989	58,424	0.0048	0.32%
C	FIRE DISTRICTS	999,339,835	318,056	0.0318	1.74%
D	EDUCATIONAL SERVICE UNITS	1,208,226,989	181,237	0.0150	0.99%
E	NATURAL RESOURCE DISTRICTS	1,208,226,989	356,829	0.0295	1.96%
F	COMMUNITY COLLEGE	1,208,226,989	1,132,115	0.0937	6.21%
G	COUNTY	1,208,226,989	4,048,308	0.3351	22.21%
H	CITY OR VILLAGE	213,734,012	947,784	0.4434	5.20%
I	SCHOOL DISTRICTS *	1,208,226,987	11,184,849	0.9257	61.36%
	NEMAHA COUNTY	\$1,208,226,989	\$18,227,603	1.5086	100.00%

* Includes Learning Community and all School Bonds

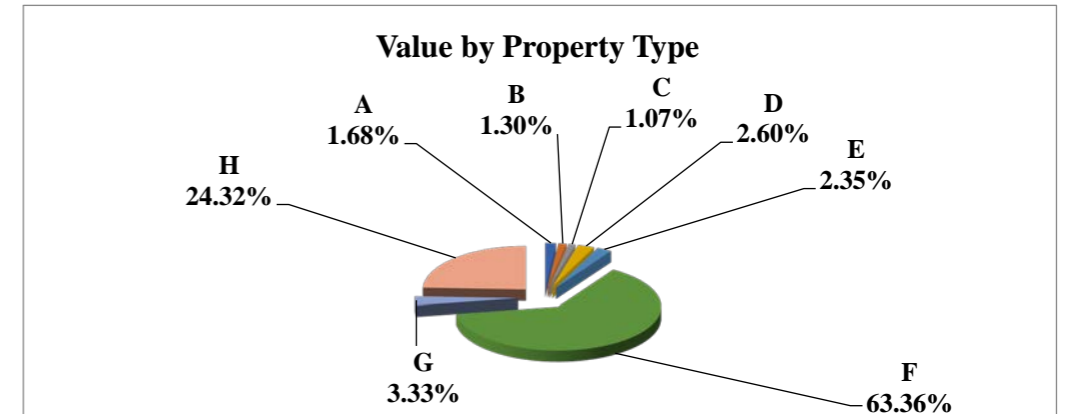


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$20,257,573	\$323,428	1.5966	1.77%
B	PUBLIC SERVIC ENTITIES	15,658,203	255,608	1.6324	1.40%
C	COMMERCIAL & INDUST. EQUIP.	12,930,781	221,530	1.7132	1.22%
D	AGRIC. MACHINERY & EQUIP.	31,370,782	430,712	1.3730	2.36%
E	AG-OUTBLDG & FARM SITE LAND	28,411,788	390,168	1.3733	2.14%
F	AGRICULTURAL LAND	765,499,883	10,743,054	1.4034	58.94%
G	COMMERCIAL, INDUST., & MINERAL	40,283,692	776,146	1.9267	4.26%
H	RESIDENTIAL **	293,814,287	5,086,956	1.7314	27.91%
	NEMAHA COUNTY	\$1,208,226,989	\$18,227,603	1.5086	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$20,257,573	1.68%
B	PUBLIC SERVIC ENTITIES	15,658,203	1.30%
C	COMMERCIAL & INDUST. EQUIP.	12,930,781	1.07%
D	AGRIC. MACHINERY & EQUIP.	31,370,782	2.60%
E	AG-OUTBLDG & FARM SITE LAND	28,411,788	2.35%
F	AGRICULTURAL LAND	765,499,883	63.36%
G	COMMERCIAL, INDUST., & MINERAL	40,283,692	3.33%
H	RESIDENTIAL **	293,814,287	24.32%
	NEMAHA COUNTY	\$1,208,226,989	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Nelson, NE	Taxable Amland Acres:	
County Population:	4,095	Irrigated	72,895.91
Residential & Recreational Records:	2,101	Dryland	158,929.57
Commercial, Indust., & Mineral Records:	363	Grassland	115,746.94
Agricultural Records:	3,139	Wasteland	716.74
Total Taxable Real Property Records:	5,603	Other	140.75
		Total Acres	348,429.91

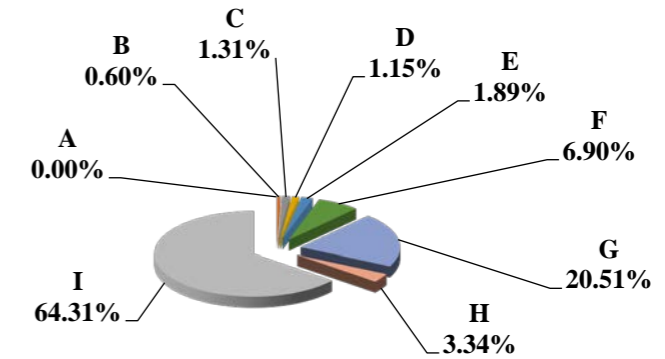
65 NUCKOLLS COUNTY

2022 Levels of Value	
Residential:	98%
Commercial:	100%
Agricultural:	71%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,384,882,104	90,031	0.0065	0.60%
C	FIRE DISTRICTS	1,053,571,061	197,154	0.0187	1.31%
D	EDUCATIONAL SERVICE UNITS	1,153,647,355	173,047	0.0150	1.15%
E	NATURAL RESOURCE DISTRICTS	1,153,647,355	285,976	0.0248	1.89%
F	COMMUNITY COLLEGE	1,153,647,355	1,041,422	0.0903	6.90%
G	COUNTY	1,153,647,355	3,097,677	0.2685	20.51%
H	CITY OR VILLAGE	119,414,871	504,583	0.4225	3.34%
I	SCHOOL DISTRICTS *	1,153,647,355	9,713,608	0.8420	64.31%
	NUCKOLLS COUNTY	\$1,153,647,355	\$15,103,499	1.3092	100.00%

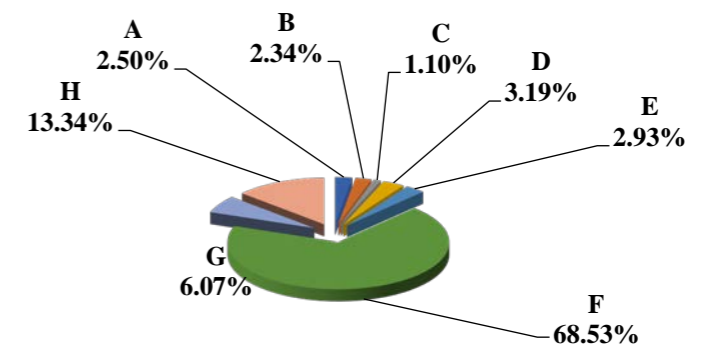
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$32,310,760	\$376,889	1.1665	2.50%
B	PUBLIC SERVIC ENTITIES	27,908,903	352,956	1.2647	2.34%
C	COMMERCIAL & INDUST. EQUIP.	9,762,152	165,787	1.6983	1.10%
D	AGRIC. MACHINERY & EQUIP.	39,180,085	482,168	1.2306	3.19%
E	AG-OUTBLDG & FARM SITE LAND	35,337,255	443,011	1.2537	2.93%
F	AGRICULTURAL LAND	827,077,090	10,350,351	1.2514	68.53%
G	COMMERCIAL, INDUST., & MINERAL	57,707,050	917,483	1.5899	6.07%
H	RESIDENTIAL **	124,364,060	2,014,853	1.6201	13.34%
	NUCKOLLS COUNTY	\$1,153,647,355	\$15,103,499	1.3092	100.00%

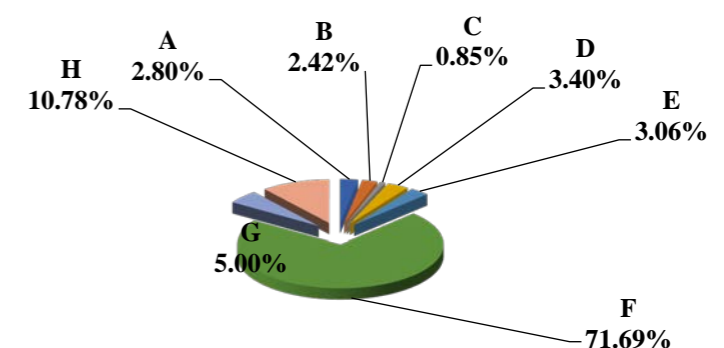
Property Taxes by Property Type



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$32,310,760	2.80%
B	PUBLIC SERVIC ENTITIES	27,908,903	2.42%
C	COMMERCIAL & INDUST. EQUIP.	9,762,152	0.85%
D	AGRIC. MACHINERY & EQUIP.	39,180,085	3.40%
E	AG-OUTBLDG & FARM SITE LAND	35,337,255	3.06%
F	AGRICULTURAL LAND	827,077,090	71.69%
G	COMMERCIAL, INDUST., & MINERAL	57,707,050	5.00%
H	RESIDENTIAL **	124,364,060	10.78%
	NUCKOLLS COUNTY	\$1,153,647,355	100.00%

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

Value by Property Type



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

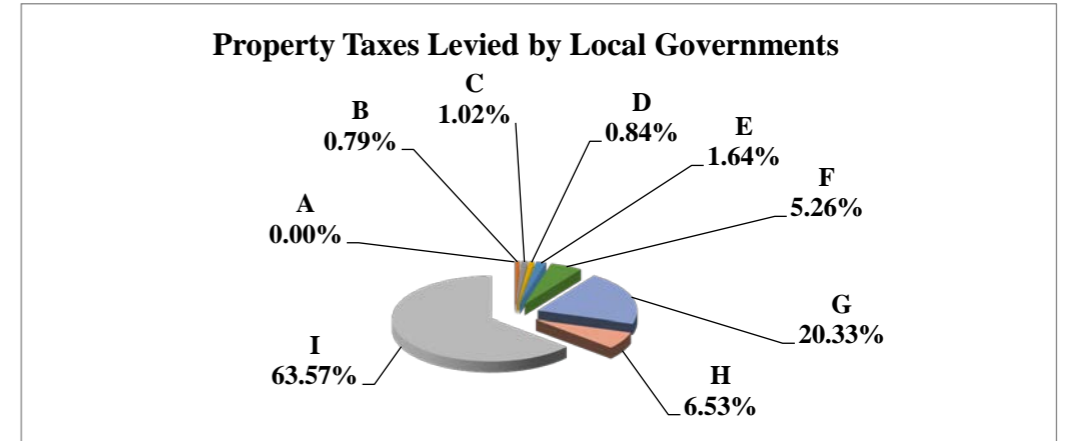
County Seat:	Nebraska City, NE	Taxable Amland Acres:
County Population:	15,912	Irrigated
Residential & Recreational Records:	6,975	Dryland
Commercial, Indust., & Mineral Records:	868	Grassland
Agricultural Records:	3,871	Wasteland
Total Taxable Real Property Records:	11,714	Other
		Total Acres
		350,442.54

66 OTOE COUNTY

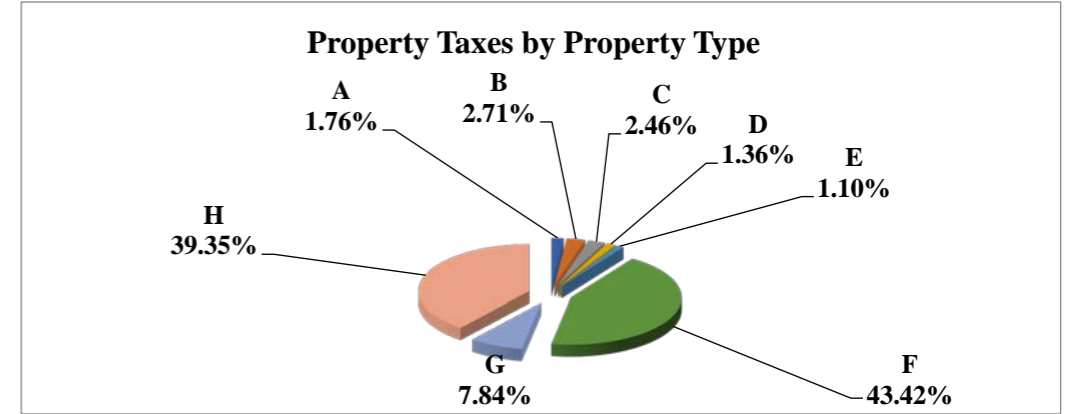
2022 Levels of Value	
Residential:	93%
Commercial:	93%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	4,280,648,231	359,009	0.0084	0.79%
C	FIRE DISTRICTS	1,955,639,693	462,584	0.0237	1.02%
D	EDUCATIONAL SERVICE UNITS	2,536,808,182	381,105	0.0150	0.84%
E	NATURAL RESOURCE DISTRICTS	2,536,808,181	743,445	0.0293	1.64%
F	COMMUNITY COLLEGE	2,536,808,182	2,376,999	0.0937	5.26%
G	COUNTY	2,536,808,182	9,192,396	0.3624	20.33%
H	CITY OR VILLAGE	615,365,901	2,953,523	0.4800	6.53%
I	SCHOOL DISTRICTS *	2,536,808,182	28,736,771	1.1328	63.57%
	OTOE COUNTY	\$2,536,808,182	\$45,205,832	1.7820	100.00%

* Includes Learning Community and all School Bonds

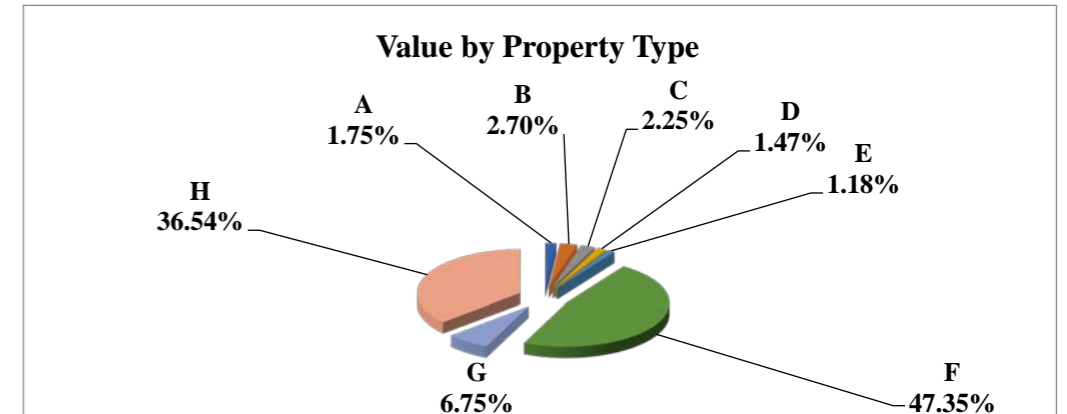


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$44,441,839	\$793,534	1.7856	1.76%
B	PUBLIC SERVIC ENTITIES	68,524,568	1,224,102	1.7864	2.71%
C	COMMERCIAL & INDUST. EQUIP.	57,088,028	1,109,995	1.9444	2.46%
D	AGRIC. MACHINERY & EQUIP.	37,371,620	615,016	1.6457	1.36%
E	AG-OUTBLDG & FARM SITE LAND	29,929,856	496,618	1.6593	1.10%
F	AGRICULTURAL LAND	1,201,077,329	19,629,901	1.6344	43.42%
G	COMMERCIAL, INDUST., & MINERAL	171,325,692	3,546,048	2.0698	7.84%
H	RESIDENTIAL **	927,049,250	17,790,619	1.9191	39.35%
	OTOE COUNTY	\$2,536,808,182	\$45,205,832	1.7820	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$44,441,839	1.75%
B	PUBLIC SERVIC ENTITIES	68,524,568	2.70%
C	COMMERCIAL & INDUST. EQUIP.	57,088,028	2.25%
D	AGRIC. MACHINERY & EQUIP.	37,371,620	1.47%
E	AG-OUTBLDG & FARM SITE LAND	29,929,856	1.18%
F	AGRICULTURAL LAND	1,201,077,329	47.35%
G	COMMERCIAL, INDUST., & MINERAL	171,325,692	6.75%
H	RESIDENTIAL **	927,049,250	36.54%
	OTOE COUNTY	\$2,536,808,182	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

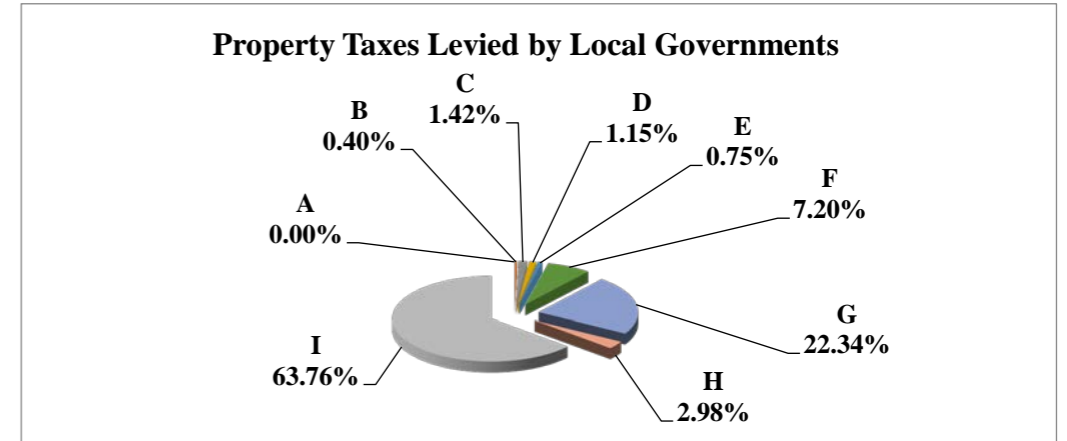
County Seat:	Pawnee City, NE	Taxable Amland Acres:
County Population:	2,544	Irrigated 3,190.54
Residential & Recreational Records:	1,415	Dryland 138,067.07
Commercial, Indust., & Mineral Records:	254	Grassland 116,780.19
Agricultural Records:	2,461	Wasteland 2,872.23
Total Taxable Real Property Records:	4,130	Other 206.50
		Total Acres 261,116.53

67 PAWNEE COUNTY

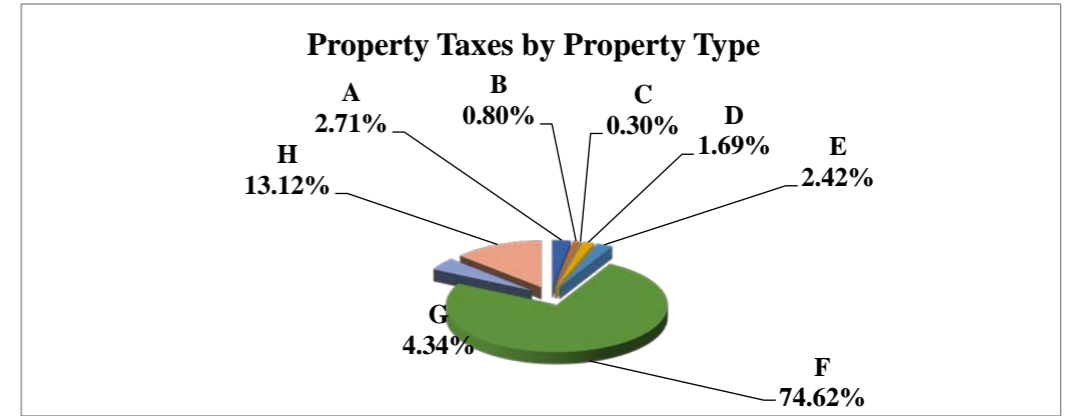
2022 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	814,845,254	42,144	0.0052	0.40%
C	FIRE DISTRICTS	771,558,764	150,144	0.0195	1.42%
D	EDUCATIONAL SERVICE UNITS	814,845,254	122,227	0.0150	1.15%
E	NATURAL RESOURCE DISTRICTS	814,845,255	79,405	0.0097	0.75%
F	COMMUNITY COLLEGE	814,845,254	763,512	0.0937	7.20%
G	COUNTY	814,845,254	2,369,468	0.2908	22.34%
H	CITY OR VILLAGE	55,643,661	316,125	0.5681	2.98%
I	SCHOOL DISTRICTS *	814,845,256	6,761,290	0.8298	63.76%
	PAWNEE COUNTY	\$814,845,254	\$10,604,314	1.3014	100.00%

* Includes Learning Community and all School Bonds

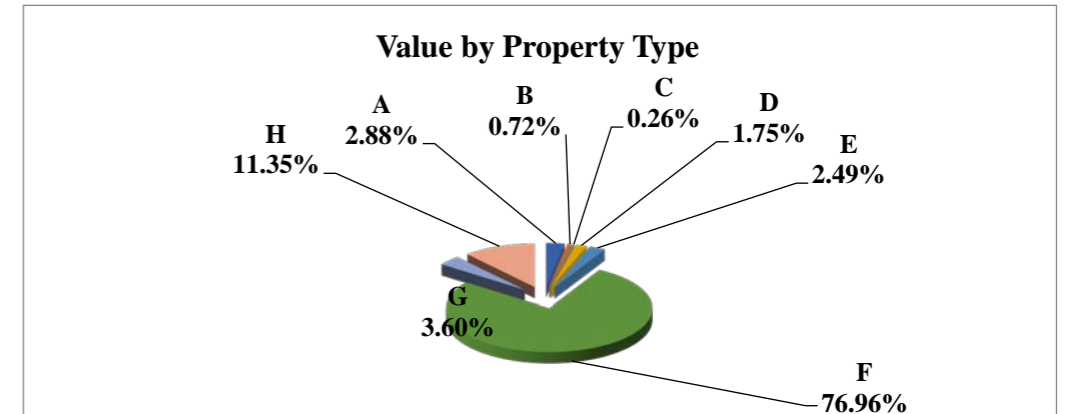


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$23,459,104	\$287,535	1.2257	2.71%
B	PUBLIC SERVIC ENTITIES	5,842,020	84,682	1.4495	0.80%
C	COMMERCIAL & INDUST. EQUIP.	2,081,030	32,069	1.5410	0.30%
D	AGRIC. MACHINERY & EQUIP.	14,249,900	178,933	1.2557	1.69%
E	AG-OUTBLDG & FARM SITE LAND	20,272,925	256,417	1.2648	2.42%
F	AGRICULTURAL LAND	627,101,795	7,913,014	1.2618	74.62%
G	COMMERCIAL, INDUST., & MINERAL	29,319,205	460,634	1.5711	4.34%
H	RESIDENTIAL **	92,519,275	1,391,031	1.5035	13.12%
	PAWNEE COUNTY	\$814,845,254	\$10,604,314	1.3014	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$23,459,104	2.88%
B	PUBLIC SERVIC ENTITIES	5,842,020	0.72%
C	COMMERCIAL & INDUST. EQUIP.	2,081,030	0.26%
D	AGRIC. MACHINERY & EQUIP.	14,249,900	1.75%
E	AG-OUTBLDG & FARM SITE LAND	20,272,925	2.49%
F	AGRICULTURAL LAND	627,101,795	76.96%
G	COMMERCIAL, INDUST., & MINERAL	29,319,205	3.60%
H	RESIDENTIAL **	92,519,275	11.35%
	PAWNEE COUNTY	\$814,845,254	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

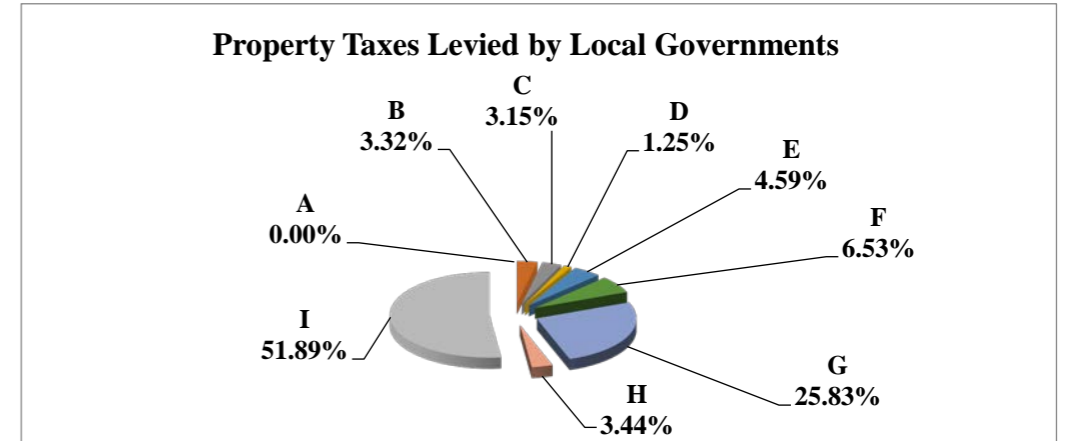
County Seat:	Grant, NE	Taxable Amland Acres:
County Population:	2,858	Irrigated 136,109.89
Residential & Recreational Records:	1,243	Dryland 309,110.38
Commercial, Indust., & Mineral Records:	286	Grassland 98,407.86
Agricultural Records:	3,077	Wasteland 1,492.39
Total Taxable Real Property Records:	4,606	Other 1,711.04
		Total Acres 546,831.56

68 PERKINS COUNTY

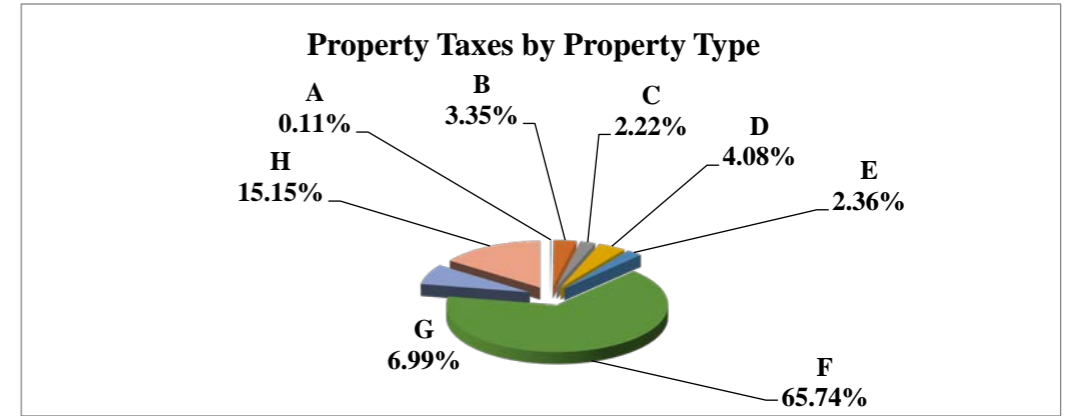
2022 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	74%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,829,673,553	472,906	0.0258	3.32%
C	FIRE DISTRICTS	1,175,861,390	448,236	0.0381	3.15%
D	EDUCATIONAL SERVICE UNITS	1,188,438,500	178,266	0.0150	1.25%
E	NATURAL RESOURCE DISTRICTS	1,188,438,500	653,642	0.0550	4.59%
F	COMMUNITY COLLEGE	1,188,438,500	929,005	0.0782	6.53%
G	COUNTY	1,188,438,500	3,675,253	0.3093	25.83%
H	CITY OR VILLAGE	123,872,182	489,400	0.3951	3.44%
I	SCHOOL DISTRICTS *	1,188,438,500	7,384,329	0.6213	51.89%
	PERKINS COUNTY	\$1,188,438,500	\$14,231,035	1.1975	100.00%

* Includes Learning Community and all School Bonds

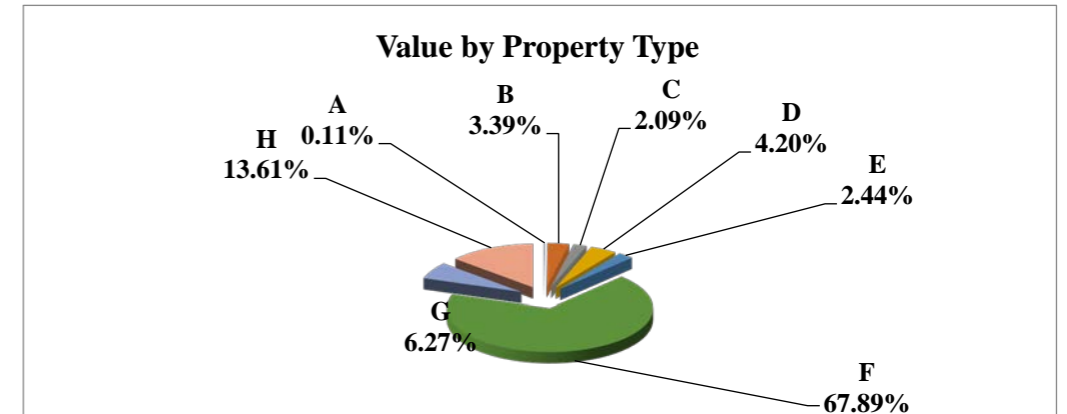


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$1,292,325	\$15,577	1.2053	0.11%
B	PUBLIC SERVIC ENTITIES	40,288,521	476,782	1.1834	3.35%
C	COMMERCIAL & INDUST. EQUIP.	24,834,466	315,992	1.2724	2.22%
D	AGRIC. MACHINERY & EQUIP.	49,937,640	579,967	1.1614	4.08%
E	AG-OUTBLDG & FARM SITE LAND	29,045,249	335,558	1.1553	2.36%
F	AGRICULTURAL LAND	806,808,449	9,355,883	1.1596	65.74%
G	COMMERCIAL, INDUST., & MINERAL	74,473,769	994,959	1.3360	6.99%
H	RESIDENTIAL **	161,758,081	2,156,316	1.3331	15.15%
	PERKINS COUNTY	\$1,188,438,500	\$14,231,035	1.1975	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$1,292,325	0.11%
B	PUBLIC SERVIC ENTITIES	40,288,521	3.39%
C	COMMERCIAL & INDUST. EQUIP.	24,834,466	2.09%
D	AGRIC. MACHINERY & EQUIP.	49,937,640	4.20%
E	AG-OUTBLDG & FARM SITE LAND	29,045,249	2.44%
F	AGRICULTURAL LAND	806,808,449	67.89%
G	COMMERCIAL, INDUST., & MINERAL	74,473,769	6.27%
H	RESIDENTIAL **	161,758,081	13.61%
	PERKINS COUNTY	\$1,188,438,500	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

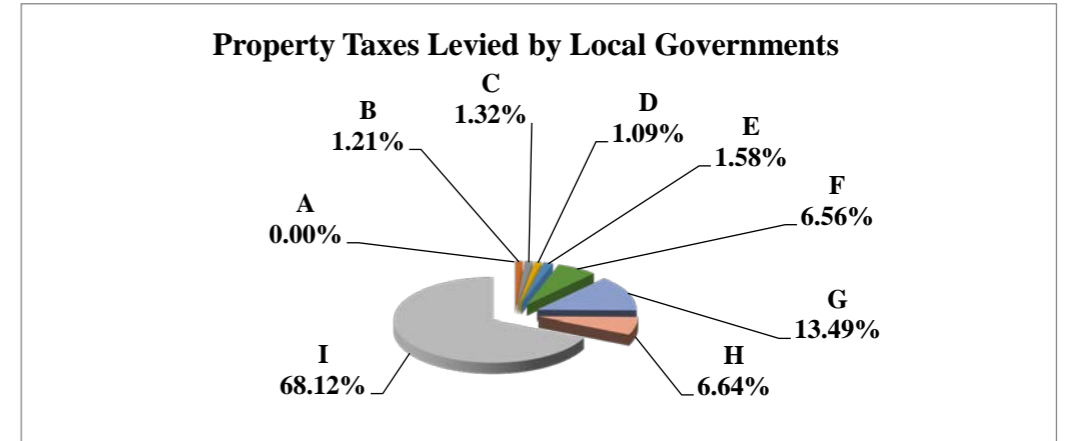
County Seat:	Holdrege, NE	Taxable Amland Acres:
County Population:	8,968	Irrigated 257,978.44
Residential & Recreational Records:	3,817	Dryland 19,266.08
Commercial, Indust., & Mineral Records:	606	Grassland 37,336.05
Agricultural Records:	2,838	Wasteland 510.57
Total Taxable Real Property Records:	7,261	Other 3,911.12
		Total Acres 319,002.26

69 PHELPS COUNTY

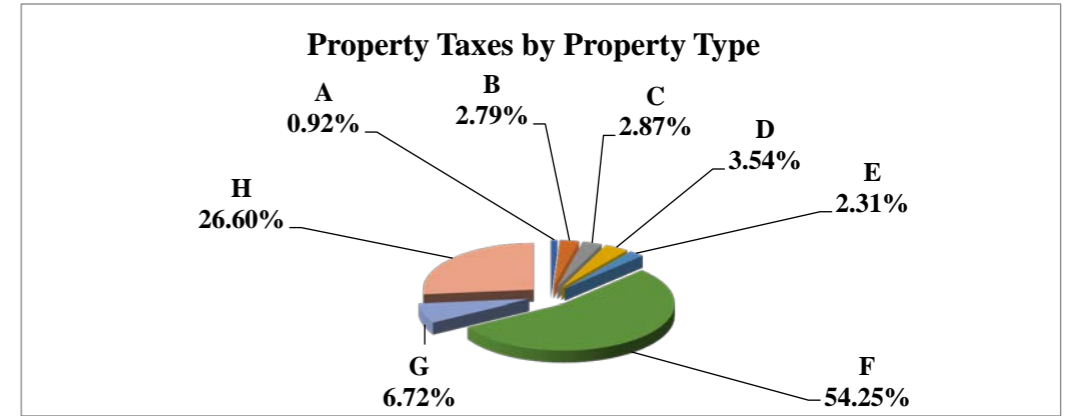
2022 Levels of Value	
Residential:	94%
Commercial:	97%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	6,993,230,502	388,842	0.0056	1.21%
C	FIRE DISTRICTS	1,936,618,613	422,877	0.0218	1.32%
D	EDUCATIONAL SERVICE UNITS	2,331,076,834	349,545	0.0150	1.09%
E	NATURAL RESOURCE DISTRICTS	2,331,076,834	505,471	0.0217	1.58%
F	COMMUNITY COLLEGE	2,331,076,834	2,104,312	0.0903	6.56%
G	COUNTY	2,331,076,834	4,328,396	0.1857	13.49%
H	CITY OR VILLAGE	468,514,638	2,130,505	0.4547	6.64%
I	SCHOOL DISTRICTS *	2,331,076,834	21,854,826	0.9375	68.12%
	PHELPS COUNTY	\$2,331,076,834	\$32,084,774	1.3764	100.00%

* Includes Learning Community and all School Bonds

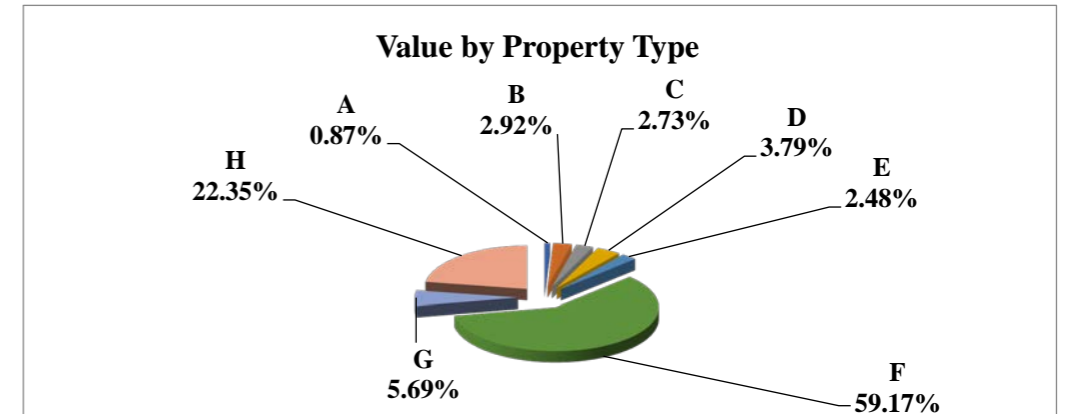


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$20,167,981	\$296,318	1.4692	0.92%
B	PUBLIC SERVIC ENTITIES	68,182,487	893,949	1.3111	2.79%
C	COMMERCIAL & INDUST. EQUIP.	63,719,166	919,884	1.4437	2.87%
D	AGRIC. MACHINERY & EQUIP.	88,270,055	1,134,335	1.2851	3.54%
E	AG-OUTBLDG & FARM SITE LAND	57,794,959	742,607	1.2849	2.31%
F	AGRICULTURAL LAND	1,379,316,011	17,407,388	1.2620	54.25%
G	COMMERCIAL, INDUST., & MINERAL	132,715,088	2,157,257	1.6255	6.72%
H	RESIDENTIAL **	520,911,087	8,533,037	1.6381	26.60%
	PHELPS COUNTY	\$2,331,076,834	\$32,084,774	1.3764	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$20,167,981	0.87%
B	PUBLIC SERVIC ENTITIES	68,182,487	2.92%
C	COMMERCIAL & INDUST. EQUIP.	63,719,166	2.73%
D	AGRIC. MACHINERY & EQUIP.	88,270,055	3.79%
E	AG-OUTBLDG & FARM SITE LAND	57,794,959	2.48%
F	AGRICULTURAL LAND	1,379,316,011	59.17%
G	COMMERCIAL, INDUST., & MINERAL	132,715,088	5.69%
H	RESIDENTIAL **	520,911,087	22.35%
	PHELPS COUNTY	\$2,331,076,834	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

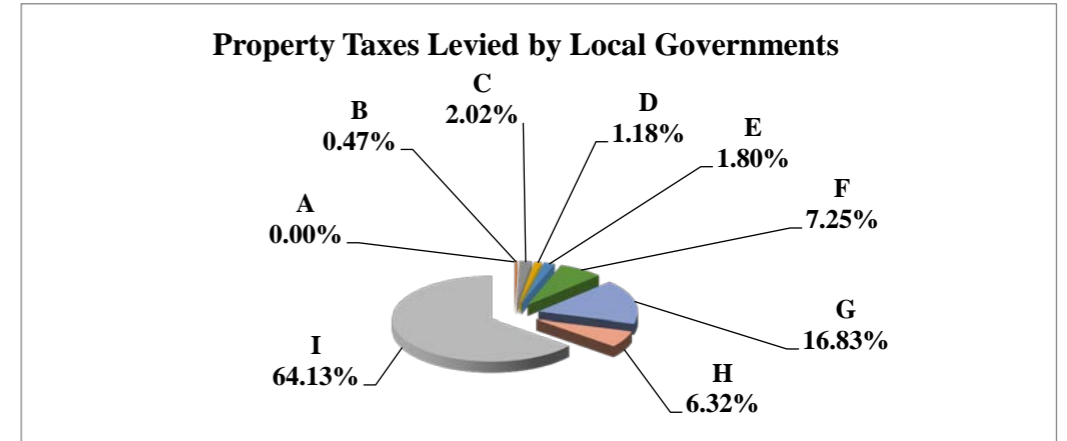
County Seat:	Pierce, NE	Taxable Amland Acres:
County Population:	7,317	Irrigated 153,335.18
Residential & Recreational Records:	2,940	Dryland 117,889.97
Commercial, Indust., & Mineral Records:	422	Grassland 64,072.83
Agricultural Records:	2,966	Wasteland 2,346.16
Total Taxable Real Property Records:	6,328	Other 4,446.70
		Total Acres 342,090.84

70 PIERCE COUNTY

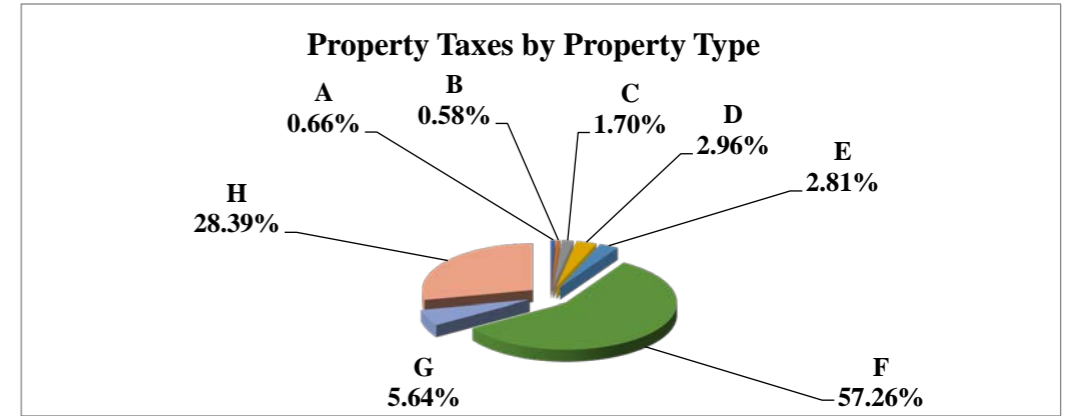
2022 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,019,143,708	120,220	0.0060	0.47%
C	FIRE DISTRICTS	1,887,771,078	519,883	0.0275	2.02%
D	EDUCATIONAL SERVICE UNITS	2,019,143,712	302,872	0.0150	1.18%
E	NATURAL RESOURCE DISTRICTS	2,019,143,708	463,758	0.0230	1.80%
F	COMMUNITY COLLEGE	2,019,143,708	1,867,710	0.0925	7.25%
G	COUNTY	2,019,143,709	4,335,774	0.2147	16.83%
H	CITY OR VILLAGE	251,863,888	1,627,899	0.6463	6.32%
I	SCHOOL DISTRICTS *	2,019,143,715	16,518,137	0.8181	64.13%
	PIERCE COUNTY	\$2,019,143,709	\$25,756,253	1.2756	100.00%

* Includes Learning Community and all School Bonds

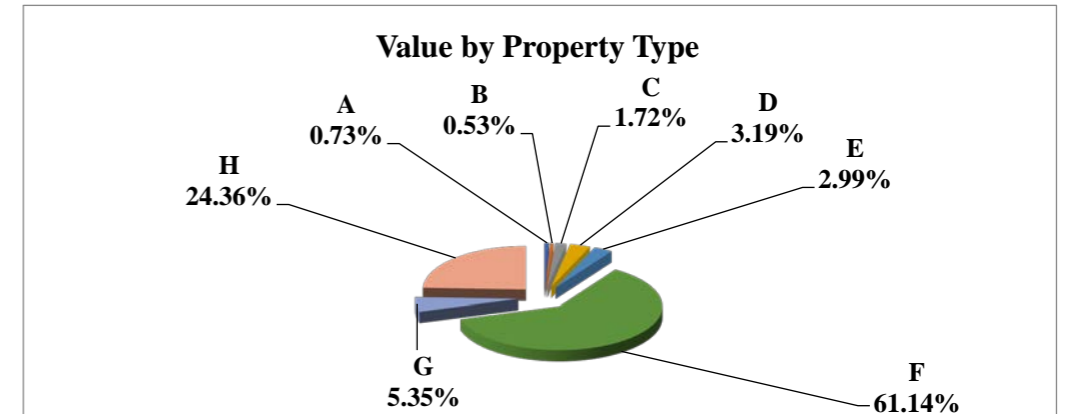


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$14,640,040	\$170,296	1.1632	0.66%
B	PUBLIC SERVIC ENTITIES	10,610,428	150,112	1.4148	0.58%
C	COMMERCIAL & INDUST. EQUIP.	34,721,696	437,201	1.2592	1.70%
D	AGRIC. MACHINERY & EQUIP.	64,380,425	762,966	1.1851	2.96%
E	AG-OUTBLDG & FARM SITE LAND	60,356,055	723,063	1.1980	2.81%
F	AGRICULTURAL LAND	1,234,588,275	14,747,087	1.1945	57.26%
G	COMMERCIAL, INDUST., & MINERAL	107,979,780	1,453,910	1.3465	5.64%
H	RESIDENTIAL **	491,867,010	7,311,618	1.4865	28.39%
	PIERCE COUNTY	\$2,019,143,709	\$25,756,253	1.2756	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$14,640,040	0.73%
B	PUBLIC SERVIC ENTITIES	10,610,428	0.53%
C	COMMERCIAL & INDUST. EQUIP.	34,721,696	1.72%
D	AGRIC. MACHINERY & EQUIP.	64,380,425	3.19%
E	AG-OUTBLDG & FARM SITE LAND	60,356,055	2.99%
F	AGRICULTURAL LAND	1,234,588,275	61.14%
G	COMMERCIAL, INDUST., & MINERAL	107,979,780	5.35%
H	RESIDENTIAL **	491,867,010	24.36%
	PIERCE COUNTY	\$2,019,143,709	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

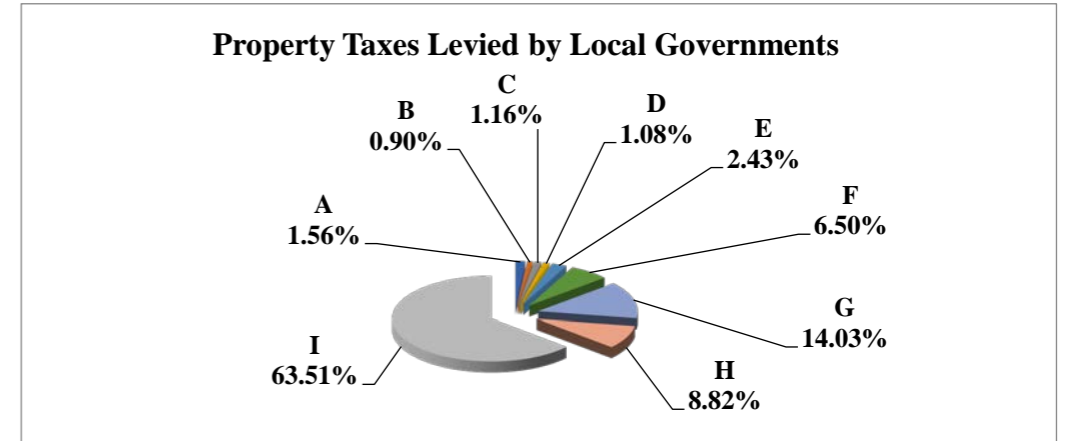
County Seat:	Columbus, NE	Taxable Amland Acres:
County Population:	34,296	Irrigated 213,358.24
Residential & Recreational Records:	13,251	Dryland 118,388.76
Commercial, Indust., & Mineral Records:	1,521	Grassland 46,299.31
Agricultural Records:	5,310	Wasteland 6,874.51
Total Taxable Real Property Records:	20,082	Other 3,418.52
		Total Acres 388,339.34

71 PLATTE COUNTY

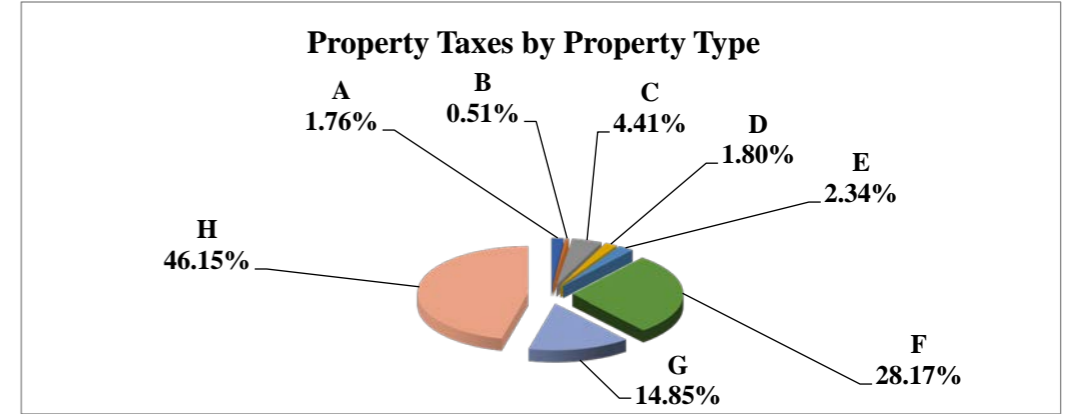
2022 Levels of Value	
Residential:	95%
Commercial:	97%
Agricultural:	72%
Ag Special Value:	72%

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$4,091,726,344	\$1,324,466	0.0324	1.56%
B	MISCELLANEOUS DISTRICTS	6,152,590,506	764,144	0.0124	0.90%
C	FIRE DISTRICTS	3,817,938,391	980,068	0.0257	1.16%
D	EDUCATIONAL SERVICE UNITS	6,110,057,264	916,511	0.0150	1.08%
E	NATURAL RESOURCE DISTRICTS	6,110,057,255	2,062,739	0.0338	2.43%
F	COMMUNITY COLLEGE	6,110,057,264	5,515,679	0.0903	6.50%
G	COUNTY	6,110,057,264	11,895,865	0.1947	14.03%
H	CITY OR VILLAGE	2,264,102,634	7,482,807	0.3305	8.82%
I	SCHOOL DISTRICTS *	6,110,057,266	53,865,506	0.8816	63.51%
	PLATTE COUNTY	\$6,110,057,264	\$84,807,784	1.3880	100.00%

* Includes Learning Community and all School Bonds

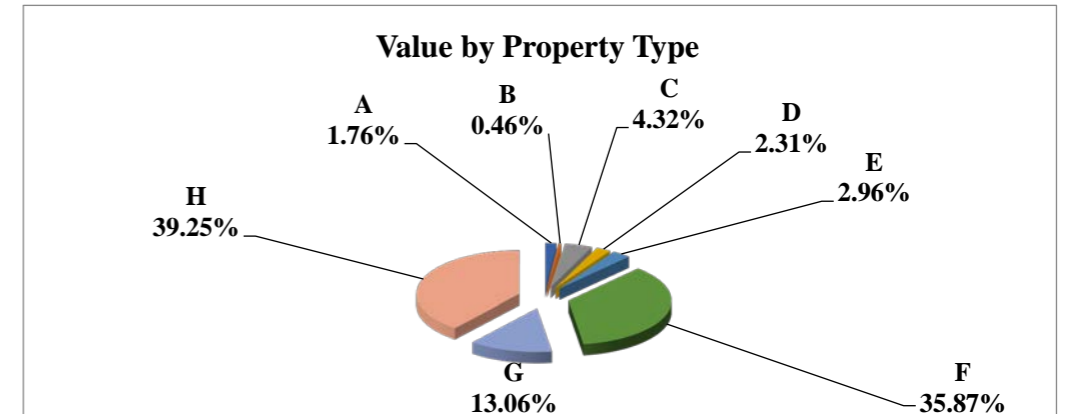


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$107,369,630	\$1,493,776	1.3912	1.76%
B	PUBLIC SERVIC ENTITIES	28,271,147	434,397	1.5365	0.51%
C	COMMERCIAL & INDUST. EQUIP.	263,951,610	3,741,305	1.4174	4.41%
D	AGRIC. MACHINERY & EQUIP.	141,400,613	1,528,897	1.0813	1.80%
E	AG-OUTBLDG & FARM SITE LAND	180,593,585	1,983,185	1.0981	2.34%
F	AGRICULTURAL LAND	2,191,854,870	23,894,266	1.0901	28.17%
G	COMMERCIAL, INDUST., & MINERAL	798,269,813	12,589,915	1.5772	14.85%
H	RESIDENTIAL **	2,398,345,996	39,142,044	1.6320	46.15%
	PLATTE COUNTY	\$6,110,057,264	\$84,807,784	1.3880	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$107,369,630	1.76%
B	PUBLIC SERVIC ENTITIES	28,271,147	0.46%
C	COMMERCIAL & INDUST. EQUIP.	263,951,610	4.32%
D	AGRIC. MACHINERY & EQUIP.	141,400,613	2.31%
E	AG-OUTBLDG & FARM SITE LAND	180,593,585	2.96%
F	AGRICULTURAL LAND	2,191,854,870	35.87%
G	COMMERCIAL, INDUST., & MINERAL	798,269,813	13.06%
H	RESIDENTIAL **	2,398,345,996	39.25%
	PLATTE COUNTY	\$6,110,057,264	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

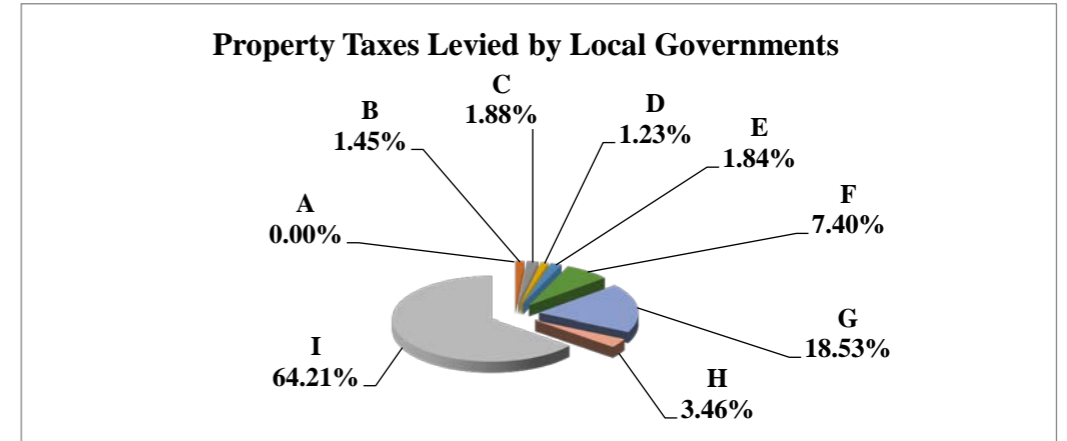
County Seat:	Osceola, NE	Taxable Amland Acres:
County Population:	5,214	Irrigated 183,204.19
Residential & Recreational Records:	2,601	Dryland 40,680.23
Commercial, Indust., & Mineral Records:	288	Grassland 35,928.47
Agricultural Records:	3,029	Wasteland 368.99
Total Taxable Real Property Records:	5,918	Other 4,062.48
		Total Acres 264,244.36

72 POLK COUNTY

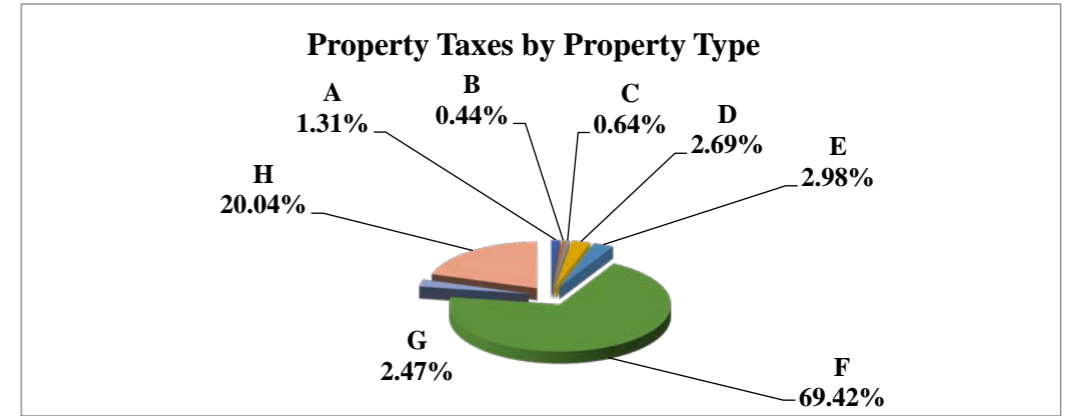
2022 Levels of Value	
Residential:	94%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	3,946,930,434	326,919	0.0083	1.45%
C	FIRE DISTRICTS	1,801,657,327	424,265	0.0235	1.88%
D	EDUCATIONAL SERVICE UNITS	1,849,812,443	277,774	0.0150	1.23%
E	NATURAL RESOURCE DISTRICTS	1,849,812,439	416,287	0.0225	1.84%
F	COMMUNITY COLLEGE	1,849,812,439	1,669,865	0.0903	7.40%
G	COUNTY	1,849,812,438	4,184,060	0.2262	18.53%
H	CITY OR VILLAGE	169,441,021	780,850	0.4608	3.46%
I	SCHOOL DISTRICTS *	1,849,812,443	14,499,110	0.7838	64.21%
	POLK COUNTY	\$1,849,812,438	\$22,579,131	1.2206	100.00%

* Includes Learning Community and all School Bonds

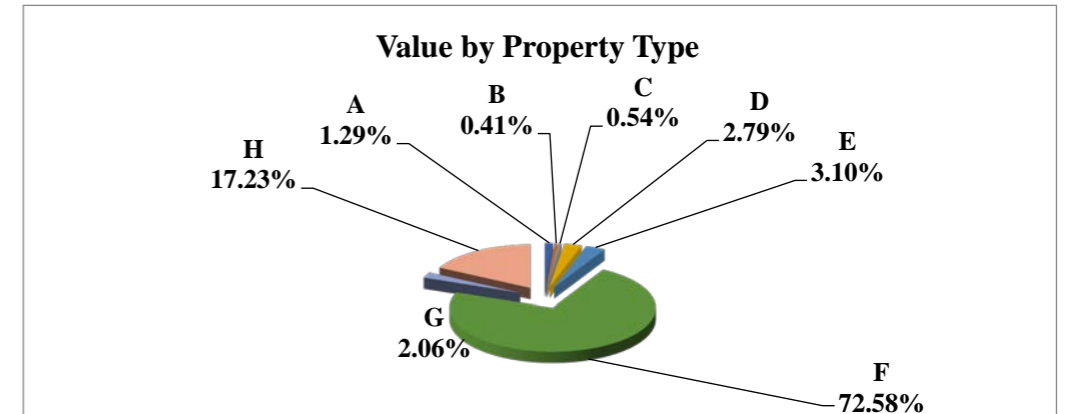


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$23,928,414	\$296,696	1.2399	1.31%
B	PUBLIC SERVIC ENTITIES	7,643,234	100,174	1.3106	0.44%
C	COMMERCIAL & INDUST. EQUIP.	10,013,736	145,217	1.4502	0.64%
D	AGRIC. MACHINERY & EQUIP.	51,562,647	606,636	1.1765	2.69%
E	AG-OUTBLDG & FARM SITE LAND	57,265,976	673,058	1.1753	2.98%
F	AGRICULTURAL LAND	1,342,576,542	15,673,721	1.1674	69.42%
G	COMMERCIAL, INDUST., & MINERAL	38,112,786	558,283	1.4648	2.47%
H	RESIDENTIAL **	318,709,103	4,525,345	1.4199	20.04%
	POLK COUNTY	\$1,849,812,438	\$22,579,131	1.2206	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$23,928,414	1.29%
B	PUBLIC SERVIC ENTITIES	7,643,234	0.41%
C	COMMERCIAL & INDUST. EQUIP.	10,013,736	0.54%
D	AGRIC. MACHINERY & EQUIP.	51,562,647	2.79%
E	AG-OUTBLDG & FARM SITE LAND	57,265,976	3.10%
F	AGRICULTURAL LAND	1,342,576,542	72.58%
G	COMMERCIAL, INDUST., & MINERAL	38,112,786	2.06%
H	RESIDENTIAL **	318,709,103	17.23%
	POLK COUNTY	\$1,849,812,438	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

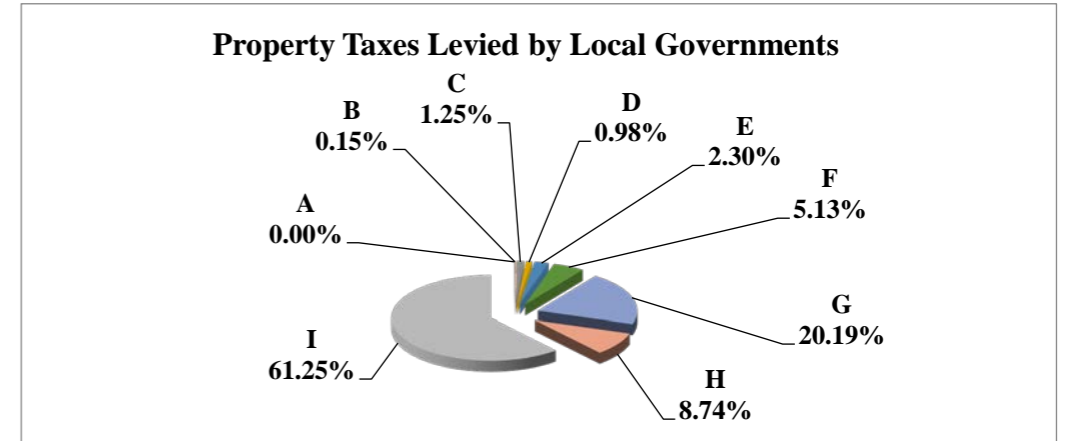
County Seat:	McCook, NE	Taxable Aground Acres:	
County Population:	10,702	Irrigated	56,225.75
Residential & Recreational Records:	5,167	Dryland	179,367.76
Commercial, Indust., & Mineral Records:	795	Grassland	200,103.66
Agricultural Records:	2,676	Wasteland	823.21
Total Taxable Real Property Records:	8,638	Other	0.00
		Total Acres	436,520.38

73 RED WILLOW COUNTY

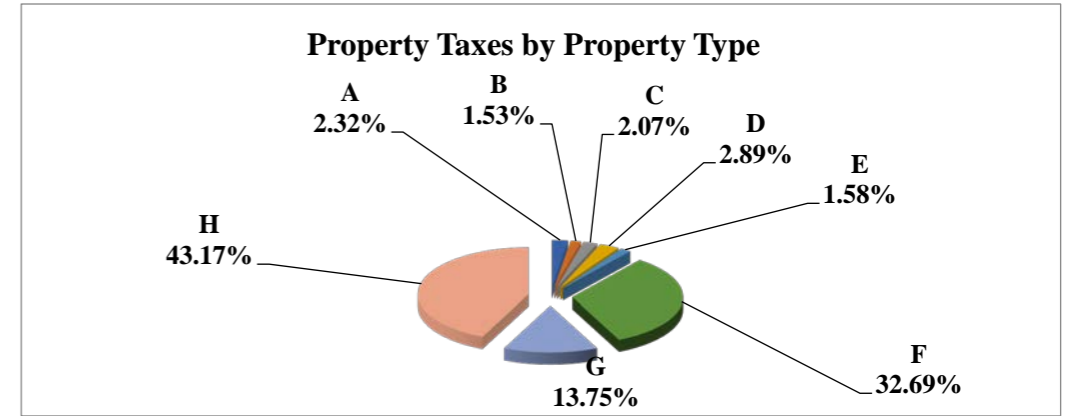
2022 Levels of Value	
Residential:	94%
Commercial:	93%
Agricultural:	69%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,471,036,011	31,223	0.0021	0.15%
C	FIRE DISTRICTS	834,234,881	261,726	0.0314	1.25%
D	EDUCATIONAL SERVICE UNITS	1,371,667,683	205,684	0.0150	0.98%
E	NATURAL RESOURCE DISTRICTS	1,371,667,683	481,594	0.0351	2.30%
F	COMMUNITY COLLEGE	1,371,667,683	1,072,235	0.0782	5.13%
G	COUNTY	1,371,667,683	4,221,524	0.3078	20.19%
H	CITY OR VILLAGE	541,434,421	1,827,763	0.3376	8.74%
I	SCHOOL DISTRICTS *	1,371,667,683	12,805,846	0.9336	61.25%
	RED WILLOW COUNTY	\$1,371,667,683	\$20,907,593	1.5242	100.00%

* Includes Learning Community and all School Bonds

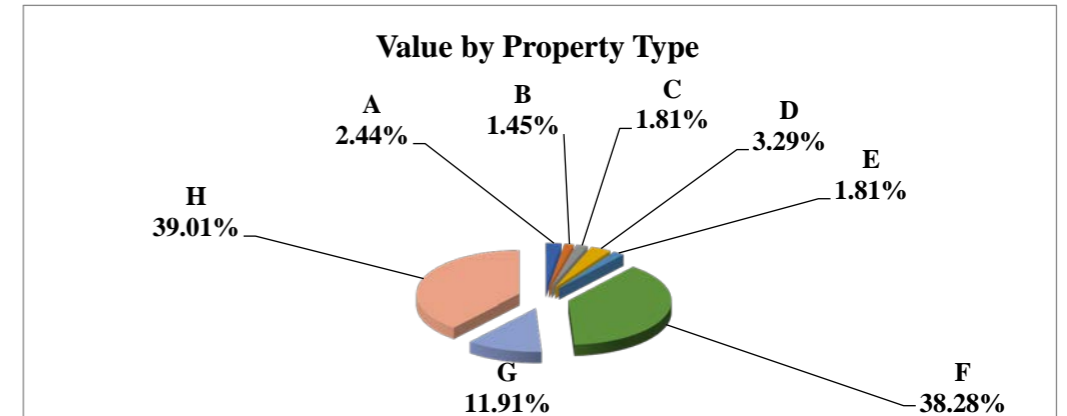


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$33,420,496	\$485,822	1.4537	2.32%
B	PUBLIC SERVIC ENTITIES	19,954,739	320,084	1.6041	1.53%
C	COMMERCIAL & INDUST. EQUIP.	24,815,601	432,717	1.7437	2.07%
D	AGRIC. MACHINERY & EQUIP.	45,140,675	604,109	1.3383	2.89%
E	AG-OUTBLDG & FARM SITE LAND	24,874,130	330,447	1.3285	1.58%
F	AGRICULTURAL LAND	525,027,968	6,834,675	1.3018	32.69%
G	COMMERCIAL, INDUST., & MINERAL	163,318,555	2,874,290	1.7599	13.75%
H	RESIDENTIAL **	535,115,519	9,025,448	1.6866	43.17%
	RED WILLOW COUNTY	\$1,371,667,683	\$20,907,593	1.5242	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$33,420,496	2.44%
B	PUBLIC SERVIC ENTITIES	19,954,739	1.45%
C	COMMERCIAL & INDUST. EQUIP.	24,815,601	1.81%
D	AGRIC. MACHINERY & EQUIP.	45,140,675	3.29%
E	AG-OUTBLDG & FARM SITE LAND	24,874,130	1.81%
F	AGRICULTURAL LAND	525,027,968	38.28%
G	COMMERCIAL, INDUST., & MINERAL	163,318,555	11.91%
H	RESIDENTIAL **	535,115,519	39.01%
	RED WILLOW COUNTY	\$1,371,667,683	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

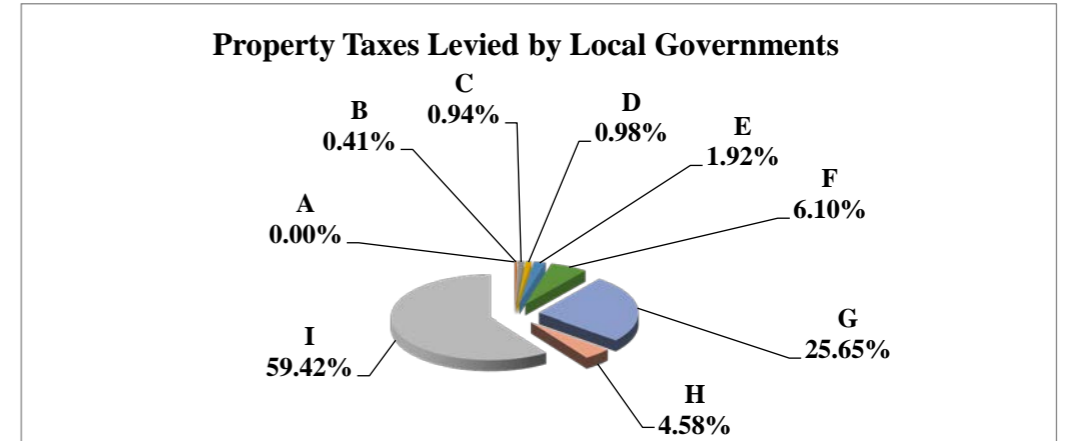
County Seat:	Falls City, NE	Taxable Amland Acres:
County Population:	7,871	Irrigated 11,238.05
Residential & Recreational Records:	4,712	Dryland 221,413.14
Commercial, Indust., & Mineral Records:	774	Grassland 81,482.25
Agricultural Records:	4,045	Wasteland 10,745.45
Total Taxable Real Property Records:	9,531	Other 0.00
		Total Acres 324,878.89

74 RICHARDSON COUNTY

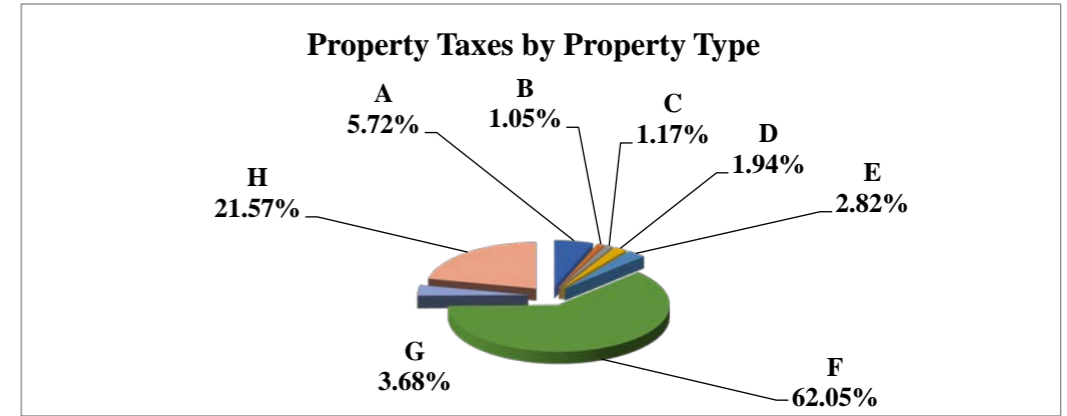
2022 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,627,277,738	91,864	0.0056	0.41%
C	FIRE DISTRICTS	1,251,957,091	210,070	0.0168	0.94%
D	EDUCATIONAL SERVICE UNITS	1,458,130,429	218,721	0.0150	0.98%
E	NATURAL RESOURCE DISTRICTS	1,458,130,429	430,617	0.0295	1.92%
F	COMMUNITY COLLEGE	1,458,130,429	1,366,272	0.0937	6.10%
G	COUNTY	1,458,130,429	5,744,708	0.3940	25.65%
H	CITY OR VILLAGE	216,899,504	1,025,221	0.4727	4.58%
I	SCHOOL DISTRICTS *	1,458,130,429	13,307,654	0.9127	59.42%
	RICHARDSON COUNTY	\$1,458,130,429	\$22,395,126	1.5359	100.00%

* Includes Learning Community and all School Bonds

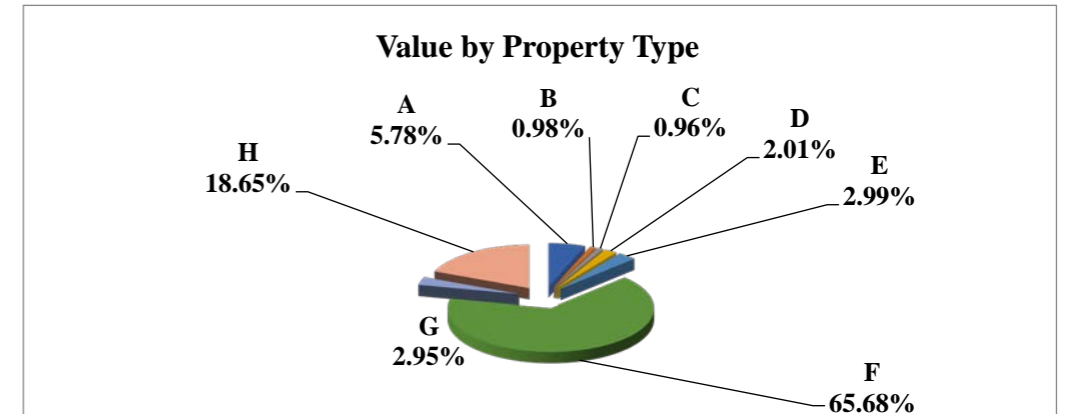


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$84,349,647	\$1,280,860	1.5185	5.72%
B	PUBLIC SERVIC ENTITIES	14,251,385	234,572	1.6460	1.05%
C	COMMERCIAL & INDUST. EQUIP.	13,974,074	260,942	1.8673	1.17%
D	AGRIC. MACHINERY & EQUIP.	29,289,361	434,781	1.4844	1.94%
E	AG-OUTBLDG & FARM SITE LAND	43,626,775	632,530	1.4499	2.82%
F	AGRICULTURAL LAND	957,661,140	13,895,311	1.4510	62.05%
G	COMMERCIAL, INDUST., & MINERAL	43,048,967	825,038	1.9165	3.68%
H	RESIDENTIAL **	271,929,080	4,831,092	1.7766	21.57%
	RICHARDSON COUNTY	\$1,458,130,429	\$22,395,126	1.5359	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$84,349,647	5.78%
B	PUBLIC SERVIC ENTITIES	14,251,385	0.98%
C	COMMERCIAL & INDUST. EQUIP.	13,974,074	0.96%
D	AGRIC. MACHINERY & EQUIP.	29,289,361	2.01%
E	AG-OUTBLDG & FARM SITE LAND	43,626,775	2.99%
F	AGRICULTURAL LAND	957,661,140	65.68%
G	COMMERCIAL, INDUST., & MINERAL	43,048,967	2.95%
H	RESIDENTIAL **	271,929,080	18.65%
	RICHARDSON COUNTY	\$1,458,130,429	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

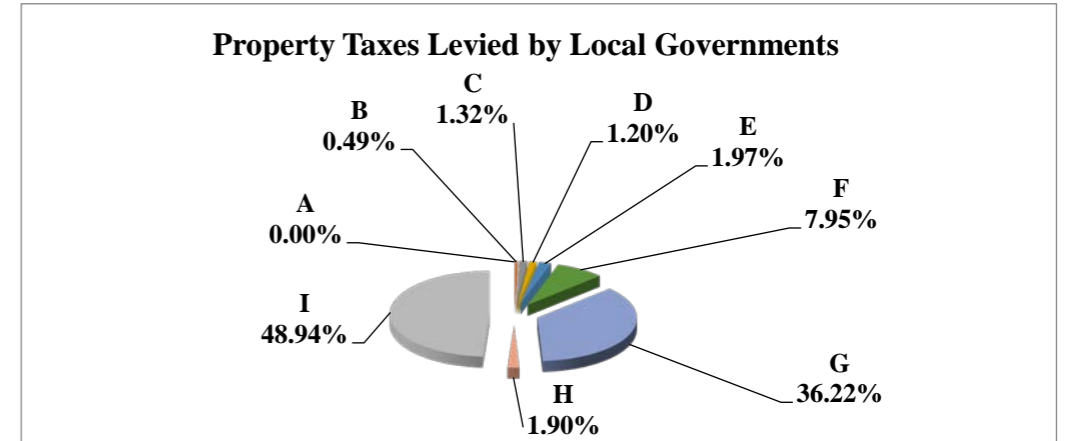
County Seat:	Bassett, NE	Taxable Amland Acres:	
County Population:	1,262	Irrigated	51,092.45
Residential & Recreational Records:	780	Dryland	3,851.29
Commercial, Indust., & Mineral Records:	145	Grassland	555,871.79
Agricultural Records:	2,228	Wasteland	11,869.84
Total Taxable Real Property Records:	3,153	Other	4,712.76
		Total Acres	627,398.13

75 ROCK COUNTY

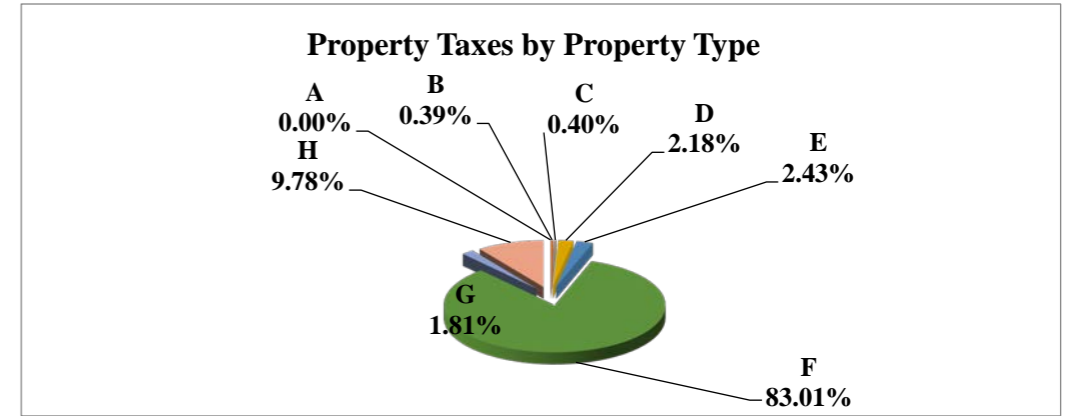
2022 Levels of Value	
Residential:	99%
Commercial:	100%
Agricultural:	72%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,326,400,102	38,121	0.0029	0.49%
C	FIRE DISTRICTS	635,016,163	101,791	0.0160	1.32%
D	EDUCATIONAL SERVICE UNITS	663,200,051	92,848	0.0140	1.20%
E	NATURAL RESOURCE DISTRICTS	663,200,050	152,006	0.0229	1.97%
F	COMMUNITY COLLEGE	663,200,051	613,462	0.0925	7.95%
G	COUNTY	663,200,051	2,792,966	0.4211	36.22%
H	CITY OR VILLAGE	28,183,890	146,599	0.5202	1.90%
I	SCHOOL DISTRICTS *	663,200,051	3,774,083	0.5691	48.94%
	ROCK COUNTY	\$663,200,051	\$7,711,875	1.1628	100.00%

* Includes Learning Community and all School Bonds

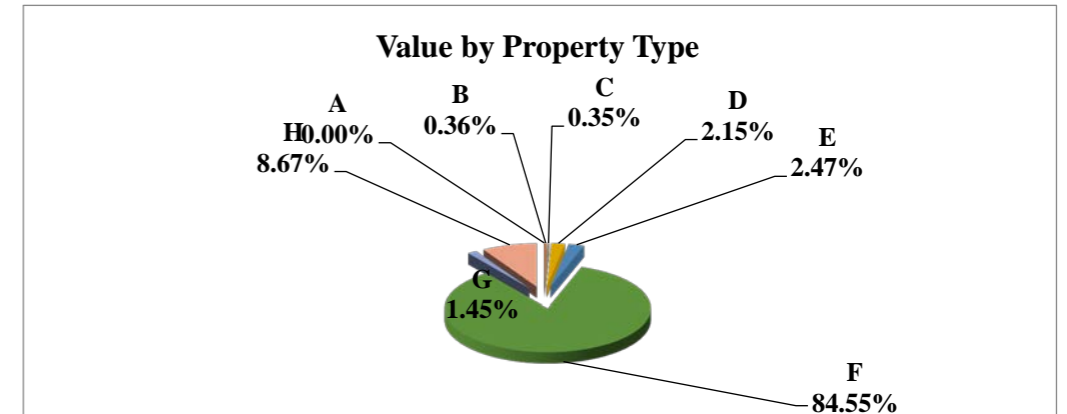


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	2,391,043	30,337	1.2688	0.39%
C	COMMERCIAL & INDUST. EQUIP.	2,299,417	30,601	1.3308	0.40%
D	AGRIC. MACHINERY & EQUIP.	14,267,646	168,322	1.1797	2.18%
E	AG-OUTBLDG & FARM SITE LAND	16,388,800	187,398	1.1435	2.43%
F	AGRICULTURAL LAND	560,756,745	6,401,636	1.1416	83.01%
G	COMMERCIAL, INDUST., & MINERAL	9,624,460	139,435	1.4488	1.81%
H	RESIDENTIAL **	57,471,940	754,145	1.3122	9.78%
	ROCK COUNTY	\$663,200,051	\$7,711,875	1.1628	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	2,391,043	0.36%
C	COMMERCIAL & INDUST. EQUIP.	2,299,417	0.35%
D	AGRIC. MACHINERY & EQUIP.	14,267,646	2.15%
E	AG-OUTBLDG & FARM SITE LAND	16,388,800	2.47%
F	AGRICULTURAL LAND	560,756,745	84.55%
G	COMMERCIAL, INDUST., & MINERAL	9,624,460	1.45%
H	RESIDENTIAL **	57,471,940	8.67%
	ROCK COUNTY	\$663,200,051	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

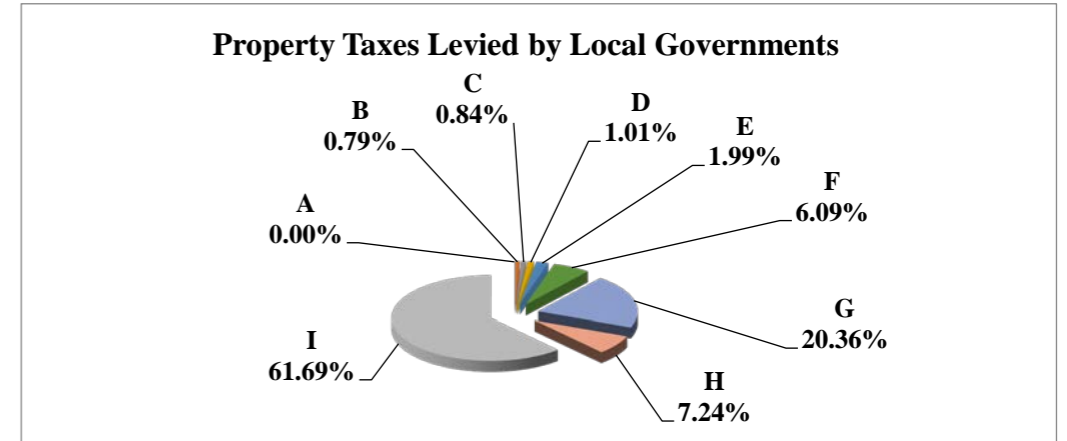
County Seat:	Wilber, NE	Taxable Amland Acres:	
County Population:	14,292	Irrigated	114,324.60
Residential & Recreational Records:	5,424	Dryland	159,050.01
Commercial, Indust., & Mineral Records:	784	Grassland	65,173.06
Agricultural Records:	3,922	Wasteland	2,596.32
Total Taxable Real Property Records:	10,130	Other	62.96
		Total Acres	341,206.95

76 SALINE COUNTY

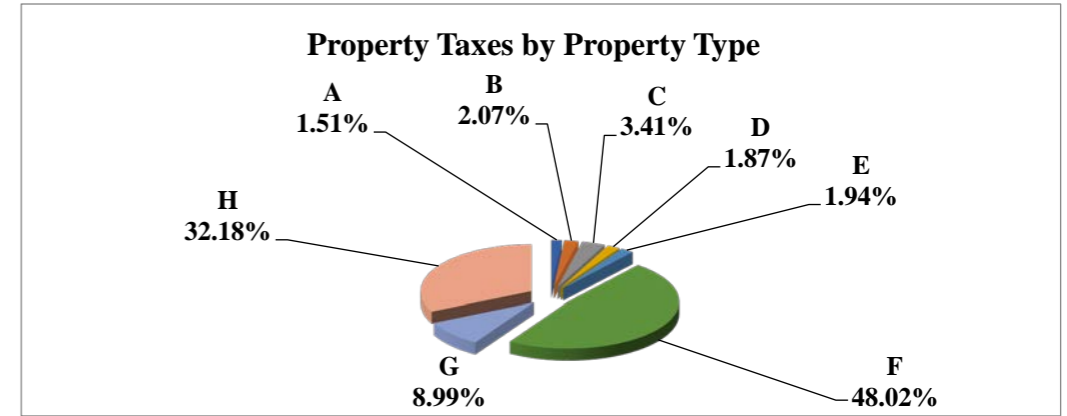
2022 Levels of Value	
Residential:	93%
Commercial:	96%
Agricultural:	75%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	5,427,311,245	301,252	0.0056	0.79%
C	FIRE DISTRICTS	1,869,130,347	320,457	0.0171	0.84%
D	EDUCATIONAL SERVICE UNITS	2,488,800,127	386,554	0.0155	1.01%
E	NATURAL RESOURCE DISTRICTS	2,488,800,127	762,806	0.0307	1.99%
F	COMMUNITY COLLEGE	2,488,800,127	2,332,006	0.0937	6.09%
G	COUNTY	2,488,800,127	7,797,336	0.3133	20.36%
H	CITY OR VILLAGE	619,669,780	2,773,507	0.4476	7.24%
I	SCHOOL DISTRICTS *	2,488,800,127	23,626,330	0.9493	61.69%
	SALINE COUNTY	\$2,488,800,127	\$38,300,248	1.5389	100.00%

* Includes Learning Community and all School Bonds

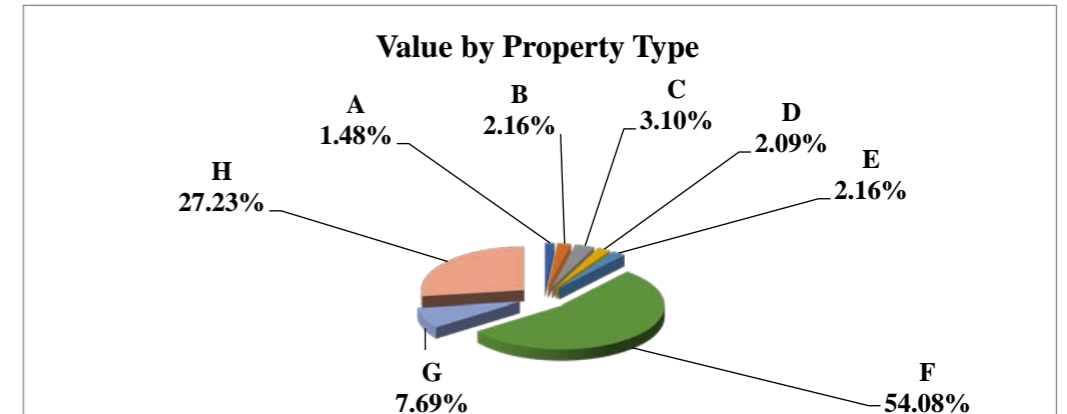


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$36,817,466	\$580,085	1.5756	1.51%
B	PUBLIC SERVIC ENTITIES	53,743,584	792,055	1.4738	2.07%
C	COMMERCIAL & INDUST. EQUIP.	77,141,694	1,306,891	1.6941	3.41%
D	AGRIC. MACHINERY & EQUIP.	52,074,348	717,287	1.3774	1.87%
E	AG-OUTBLDG & FARM SITE LAND	53,861,950	741,533	1.3767	1.94%
F	AGRICULTURAL LAND	1,346,048,700	18,392,891	1.3664	48.02%
G	COMMERCIAL, INDUST., & MINERAL	191,308,470	3,443,578	1.8000	8.99%
H	RESIDENTIAL **	677,803,915	12,325,928	1.8185	32.18%
	SALINE COUNTY	\$2,488,800,127	\$38,300,248	1.5389	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$36,817,466	1.48%
B	PUBLIC SERVIC ENTITIES	53,743,584	2.16%
C	COMMERCIAL & INDUST. EQUIP.	77,141,694	3.10%
D	AGRIC. MACHINERY & EQUIP.	52,074,348	2.09%
E	AG-OUTBLDG & FARM SITE LAND	53,861,950	2.16%
F	AGRICULTURAL LAND	1,346,048,700	54.08%
G	COMMERCIAL, INDUST., & MINERAL	191,308,470	7.69%
H	RESIDENTIAL **	677,803,915	27.23%
	SALINE COUNTY	\$2,488,800,127	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

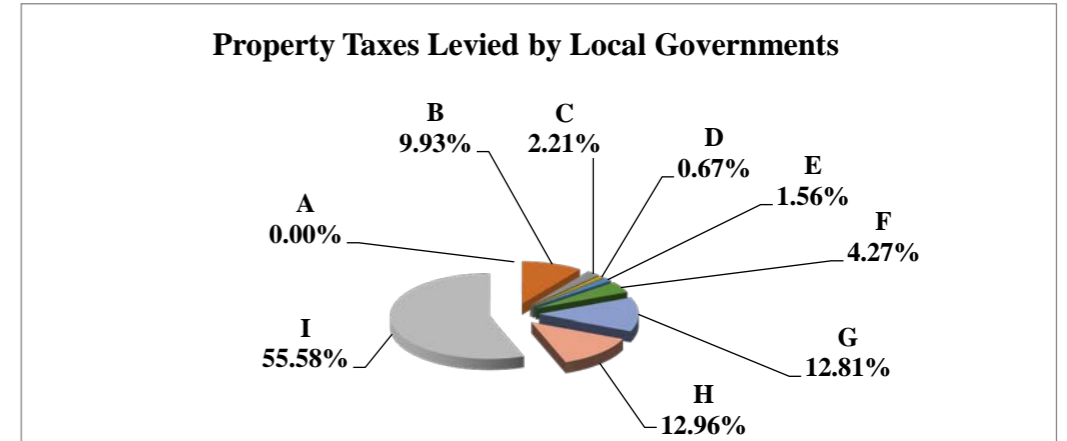
County Seat:	Papillion, NE	Taxable Amland Acres:
County Population:	190,604	Irrigated 5,717.08
Residential & Recreational Records:	64,946	Dryland 56,017.44
Commercial, Indust., & Mineral Records:	3,171	Grassland 12,032.98
Agricultural Records:	1,828	Wasteland 2,626.17
Total Taxable Real Property Records:	69,945	Other 882.02
		Total Acres 77,275.69

77 SARPY COUNTY

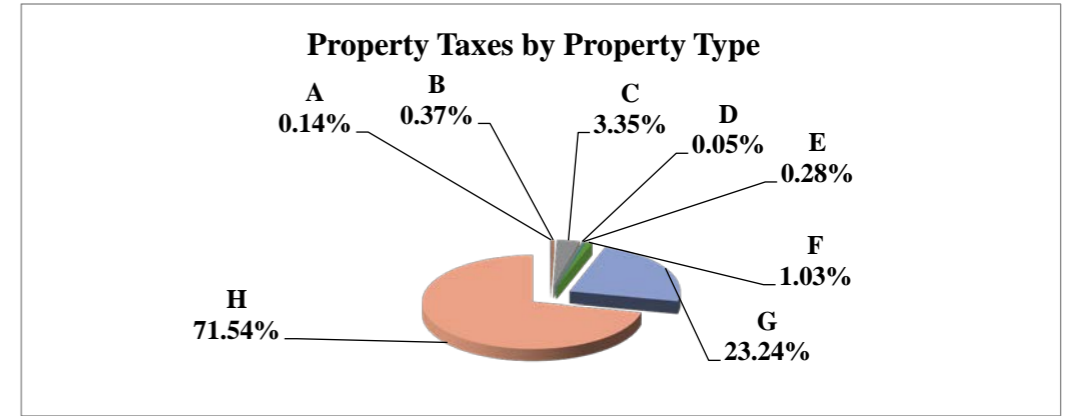
2022 Levels of Value	
Residential:	96%
Commercial:	93%
Agricultural:	72%
Ag Special Value:	72%

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	42,843,732,500	47,902,103	0.1118	9.93%
C	FIRE DISTRICTS	10,125,233,385	10,685,383	0.1055	2.21%
D	EDUCATIONAL SERVICE UNITS	21,682,111,478	3,252,317	0.0150	0.67%
E	NATURAL RESOURCE DISTRICTS	21,682,111,476	7,536,050	0.0348	1.56%
F	COMMUNITY COLLEGE	21,682,111,476	20,598,006	0.0950	4.27%
G	COUNTY	21,682,111,476	61,785,352	0.2850	12.81%
H	CITY OR VILLAGE	11,723,189,360	62,553,034	0.5336	12.96%
I	SCHOOL DISTRICTS *	21,682,111,480	268,192,239	1.2369	55.58%
	SARPY COUNTY	\$21,682,111,476	\$482,504,483	2.2254	100.00%

* Includes Learning Community and all School Bonds

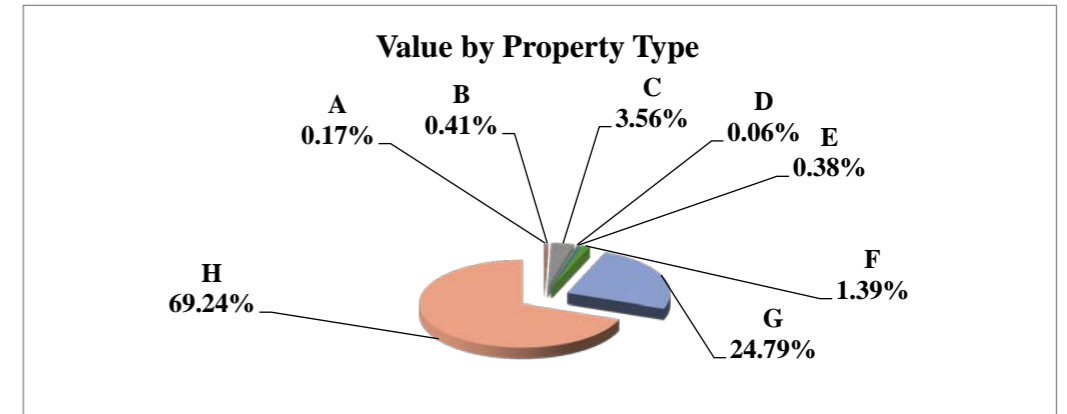


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$35,988,830	\$661,410	1.8378	0.14%
B	PUBLIC SERVIC ENTITIES	88,764,416	1,766,634	1.9903	0.37%
C	COMMERCIAL & INDUST. EQUIP.	771,232,957	16,176,009	2.0974	3.35%
D	AGRIC. MACHINERY & EQUIP.	13,886,309	236,864	1.7057	0.05%
E	AG-OUTBLDG & FARM SITE LAND	82,643,997	1,351,675	1.6355	0.28%
F	AGRICULTURAL LAND	300,917,408	4,973,424	1.6528	1.03%
G	COMMERCIAL, INDUST., & MINERAL	5,375,190,854	112,131,598	2.0861	23.24%
H	RESIDENTIAL **	15,013,486,705	345,206,869	2.2993	71.54%
	SARPY COUNTY	\$21,682,111,476	\$482,504,483	2.2254	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$35,988,830	0.17%
B	PUBLIC SERVIC ENTITIES	88,764,416	0.41%
C	COMMERCIAL & INDUST. EQUIP.	771,232,957	3.56%
D	AGRIC. MACHINERY & EQUIP.	13,886,309	0.06%
E	AG-OUTBLDG & FARM SITE LAND	82,643,997	0.38%
F	AGRICULTURAL LAND	300,917,408	1.39%
G	COMMERCIAL, INDUST., & MINERAL	5,375,190,854	24.79%
H	RESIDENTIAL **	15,013,486,705	69.24%
	SARPY COUNTY	\$21,682,111,476	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

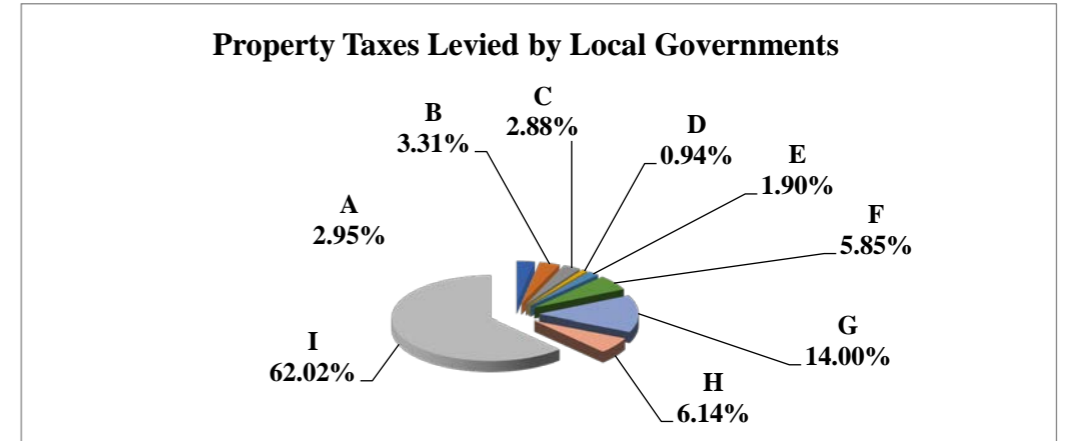
County Seat:	Wahoo, NE	Taxable Amland Acres:	
County Population:	22,278	Irrigated	112,117.14
Residential & Recreational Records:	9,360	Dryland	242,569.12
Commercial, Indust., & Mineral Records:	915	Grassland	51,889.04
Agricultural Records:	6,421	Wasteland	8,806.93
Total Taxable Real Property Records:	16,696	Other	251.14
		Total Acres	415,633.37

78 SAUNDERS COUNTY

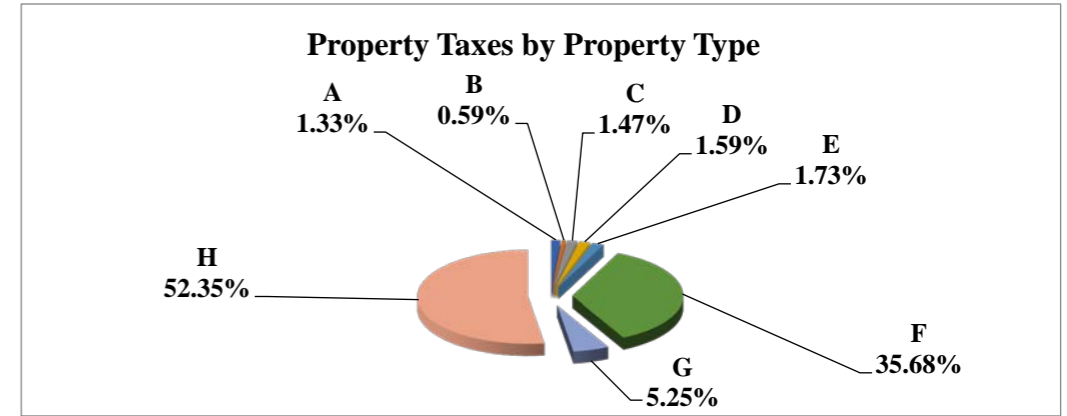
2022 Levels of Value	
Residential:	93%
Commercial:	99%
Agricultural:	71%
Ag Special Value:	71%

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$4,282,891,935	\$2,200,509	0.0514	2.95%
B	MISCELLANEOUS DISTRICTS	10,282,042,453	2,471,624	0.0240	3.31%
C	FIRE DISTRICTS	3,980,365,798	2,148,419	0.0540	2.88%
D	EDUCATIONAL SERVICE UNITS	4,660,541,186	699,163	0.0150	0.94%
E	NATURAL RESOURCE DISTRICTS	4,660,541,188	1,417,688	0.0304	1.90%
F	COMMUNITY COLLEGE	4,660,541,185	4,366,946	0.0937	5.85%
G	COUNTY	4,660,541,185	10,448,186	0.2242	14.00%
H	CITY OR VILLAGE	932,295,856	4,582,456	0.4915	6.14%
I	SCHOOL DISTRICTS *	4,660,541,182	46,276,931	0.9930	62.02%
	SAUNDERS COUNTY	\$4,660,541,185	\$74,611,921	1.6009	100.00%

* Includes Learning Community and all School Bonds

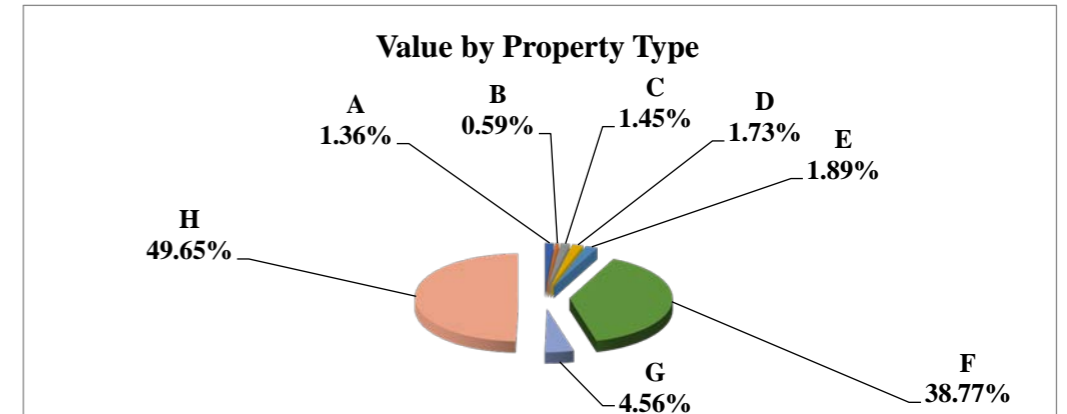


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$63,177,290	\$991,267	1.5690	1.33%
B	PUBLIC SERVIC ENTITIES	27,441,766	442,620	1.6129	0.59%
C	COMMERCIAL & INDUST. EQUIP.	67,508,026	1,100,510	1.6302	1.47%
D	AGRIC. MACHINERY & EQUIP.	80,848,974	1,188,740	1.4703	1.59%
E	AG-OUTBLDG & FARM SITE LAND	88,272,848	1,292,259	1.4639	1.73%
F	AGRICULTURAL LAND	1,806,800,826	26,617,991	1.4732	35.68%
G	COMMERCIAL, INDUST., & MINERAL	212,395,215	3,920,243	1.8457	5.25%
H	RESIDENTIAL **	2,314,096,240	39,058,290	1.6878	52.35%
	SAUNDERS COUNTY	\$4,660,541,185	\$74,611,921	1.6009	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$63,177,290	1.36%
B	PUBLIC SERVIC ENTITIES	27,441,766	0.59%
C	COMMERCIAL & INDUST. EQUIP.	67,508,026	1.45%
D	AGRIC. MACHINERY & EQUIP.	80,848,974	1.73%
E	AG-OUTBLDG & FARM SITE LAND	88,272,848	1.89%
F	AGRICULTURAL LAND	1,806,800,826	38.77%
G	COMMERCIAL, INDUST., & MINERAL	212,395,215	4.56%
H	RESIDENTIAL **	2,314,096,240	49.65%
	SAUNDERS COUNTY	\$4,660,541,185	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

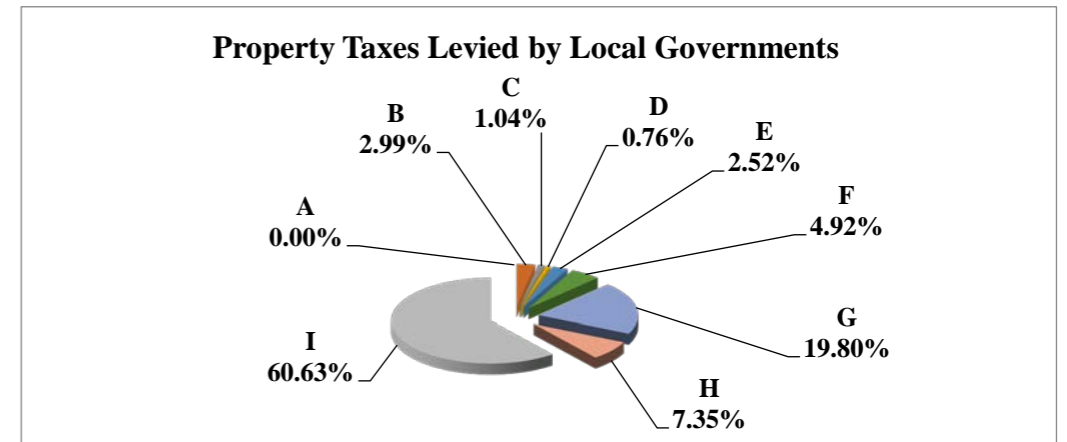
County Seat:	Gering, NE	Taxable Amland Acres:
County Population:	36,084	Irrigated 167,523.48
Residential & Recreational Records:	16,078	Dryland 26,153.53
Commercial, Indust., & Mineral Records:	2,181	Grassland 194,447.40
Agricultural Records:	3,701	Wasteland 17,807.14
Total Taxable Real Property Records:	21,960	Other 1,426.59
		Total Acres 407,358.14

79 SCOTTS BLUFF COUNTY

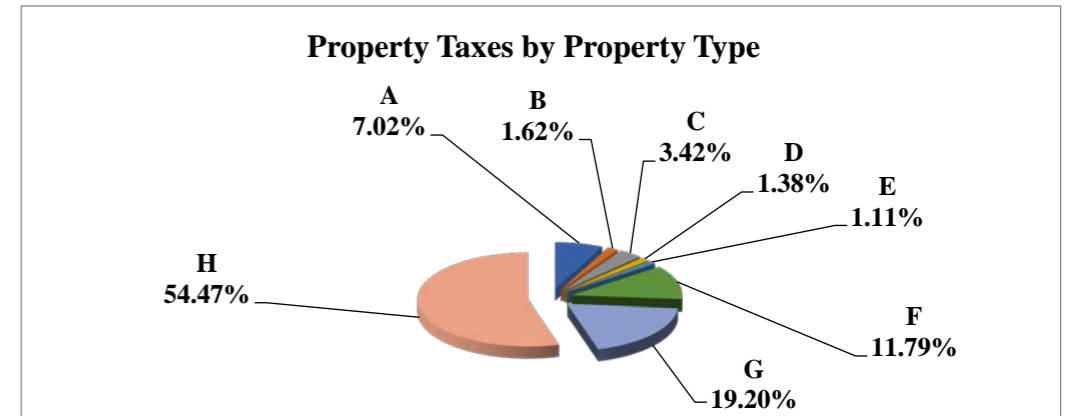
2022 Levels of Value	
Residential:	93%
Commercial:	92%
Agricultural:	75%
Ag Special Value:	75%

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	7,636,894,412	1,994,157	0.0261	2.99%
C	FIRE DISTRICTS	1,535,872,570	690,990	0.0450	1.04%
D	EDUCATIONAL SERVICE UNITS	3,258,371,156	503,288	0.0154	0.76%
E	NATURAL RESOURCE DISTRICTS	3,258,371,156	1,679,269	0.0515	2.52%
F	COMMUNITY COLLEGE	3,258,371,156	3,277,145	0.1006	4.92%
G	COUNTY	3,258,371,156	13,186,913	0.4047	19.80%
H	CITY OR VILLAGE	1,759,849,922	4,893,074	0.2780	7.35%
I	SCHOOL DISTRICTS *	3,258,371,161	40,378,322	1.2392	60.63%
	SCOTTS BLUFF COUNTY	\$3,258,371,156	\$66,603,160	2.0441	100.00%

* Includes Learning Community and all School Bonds

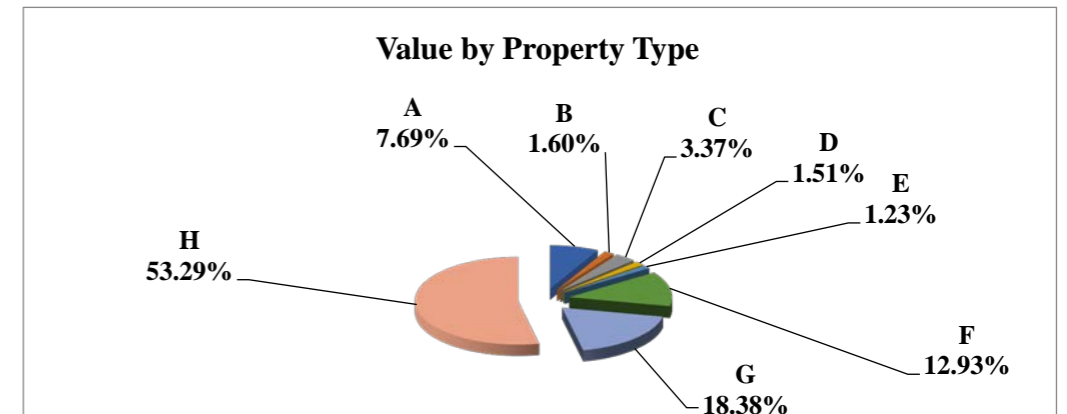


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$250,483,279	\$4,672,440	1.8654	7.02%
B	PUBLIC SERVIC ENTITIES	52,193,789	1,080,278	2.0697	1.62%
C	COMMERCIAL & INDUST. EQUIP.	109,785,705	2,276,930	2.0740	3.42%
D	AGRIC. MACHINERY & EQUIP.	49,315,011	916,254	1.8580	1.38%
E	AG-OUTBLDG & FARM SITE LAND	39,954,367	738,316	1.8479	1.11%
F	AGRICULTURAL LAND	421,432,823	7,852,250	1.8632	11.79%
G	COMMERCIAL, INDUST., & MINERAL	598,807,353	12,789,716	2.1359	19.20%
H	RESIDENTIAL **	1,736,398,829	36,276,976	2.0892	54.47%
	SCOTTS BLUFF COUNTY	\$3,258,371,156	\$66,603,160	2.0441	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$250,483,279	7.69%
B	PUBLIC SERVIC ENTITIES	52,193,789	1.60%
C	COMMERCIAL & INDUST. EQUIP.	109,785,705	3.37%
D	AGRIC. MACHINERY & EQUIP.	49,315,011	1.51%
E	AG-OUTBLDG & FARM SITE LAND	39,954,367	1.23%
F	AGRICULTURAL LAND	421,432,823	12.93%
G	COMMERCIAL, INDUST., & MINERAL	598,807,353	18.38%
H	RESIDENTIAL **	1,736,398,829	53.29%
	SCOTTS BLUFF COUNTY	\$3,258,371,156	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

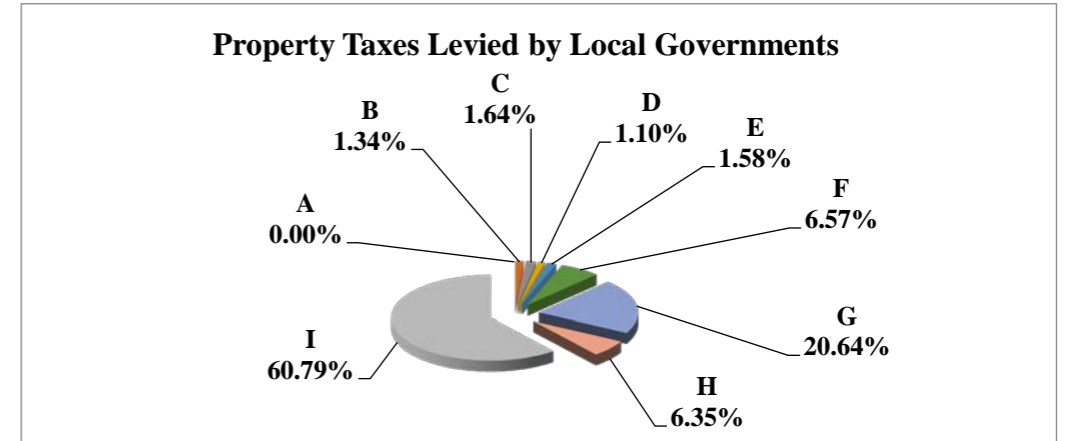
County Seat:	Seward, NE	Taxable Amland Acres:
County Population:	17,609	Irrigated 144,901.45
Residential & Recreational Records:	6,317	Dryland 115,901.67
Commercial, Indust., & Mineral Records:	725	Grassland 59,909.97
Agricultural Records:	3,564	Wasteland 5,151.29
Total Taxable Real Property Records:	10,606	Other 1,885.56
		Total Acres 327,749.94

80 SEWARD COUNTY

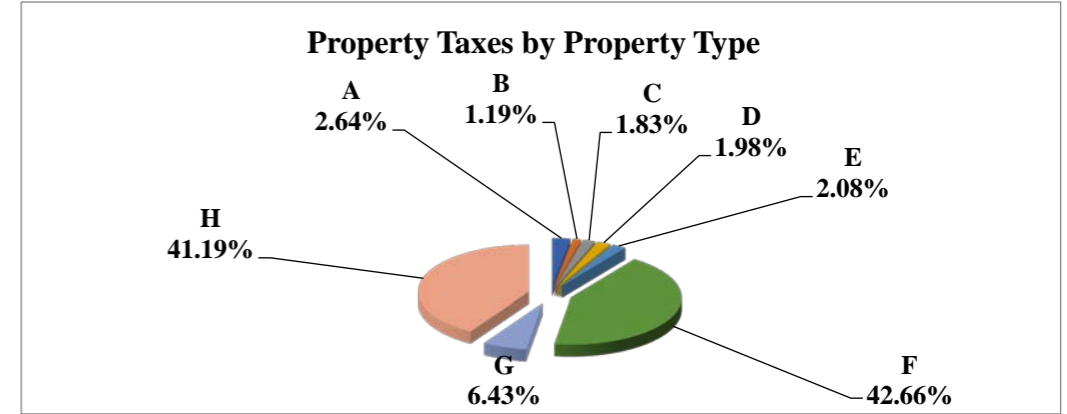
2022 Levels of Value	
Residential:	94%
Commercial:	95%
Agricultural:	71%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	4,496,308,820	642,711	0.0143	1.34%
C	FIRE DISTRICTS	2,478,297,282	788,743	0.0318	1.64%
D	EDUCATIONAL SERVICE UNITS	3,369,187,368	526,189	0.0156	1.10%
E	NATURAL RESOURCE DISTRICTS	3,369,187,370	759,555	0.0225	1.58%
F	COMMUNITY COLLEGE	3,369,187,368	3,156,941	0.0937	6.57%
G	COUNTY	3,369,187,368	9,916,048	0.2943	20.64%
H	CITY OR VILLAGE	890,890,080	3,049,778	0.3423	6.35%
I	SCHOOL DISTRICTS *	3,369,187,370	29,210,794	0.8670	60.79%
	SEWARD COUNTY	\$3,369,187,368	\$48,050,758	1.4262	100.00%

* Includes Learning Community and all School Bonds

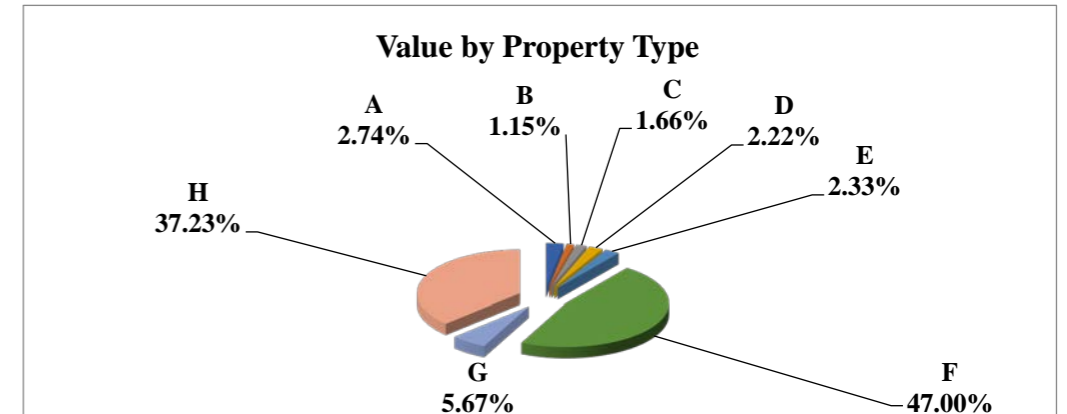


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$92,215,385	\$1,269,587	1.3768	2.64%
B	PUBLIC SERVIC ENTITIES	38,685,837	570,169	1.4738	1.19%
C	COMMERCIAL & INDUST. EQUIP.	56,013,198	878,741	1.5688	1.83%
D	AGRIC. MACHINERY & EQUIP.	74,673,298	951,850	1.2747	1.98%
E	AG-OUTBLDG & FARM SITE LAND	78,474,592	1,001,254	1.2759	2.08%
F	AGRICULTURAL LAND	1,583,635,375	20,497,556	1.2943	42.66%
G	COMMERCIAL, INDUST., & MINERAL	191,041,774	3,087,896	1.6163	6.43%
H	RESIDENTIAL **	1,254,447,909	19,793,705	1.5779	41.19%
	SEWARD COUNTY	\$3,369,187,368	\$48,050,758	1.4262	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$92,215,385	2.74%
B	PUBLIC SERVIC ENTITIES	38,685,837	1.15%
C	COMMERCIAL & INDUST. EQUIP.	56,013,198	1.66%
D	AGRIC. MACHINERY & EQUIP.	74,673,298	2.22%
E	AG-OUTBLDG & FARM SITE LAND	78,474,592	2.33%
F	AGRICULTURAL LAND	1,583,635,375	47.00%
G	COMMERCIAL, INDUST., & MINERAL	191,041,774	5.67%
H	RESIDENTIAL **	1,254,447,909	37.23%
	SEWARD COUNTY	\$3,369,187,368	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

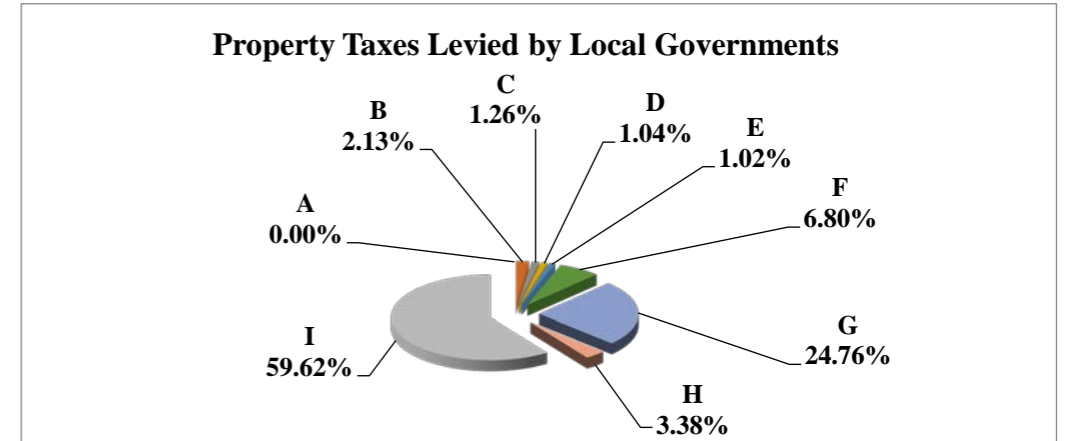
County Seat:	Rushville, NE	Taxable Amland Acres:
County Population:	5,127	Irrigated 69,865.53
Residential & Recreational Records:	2,587	Dryland 145,817.16
Commercial, Indust., & Mineral Records:	446	Grassland 1,258,921.10
Agricultural Records:	5,393	Wasteland 73,435.20
Total Taxable Real Property Records:	8,426	Other 271.44
		Total Acres 1,548,310.43

81 SHERIDAN COUNTY

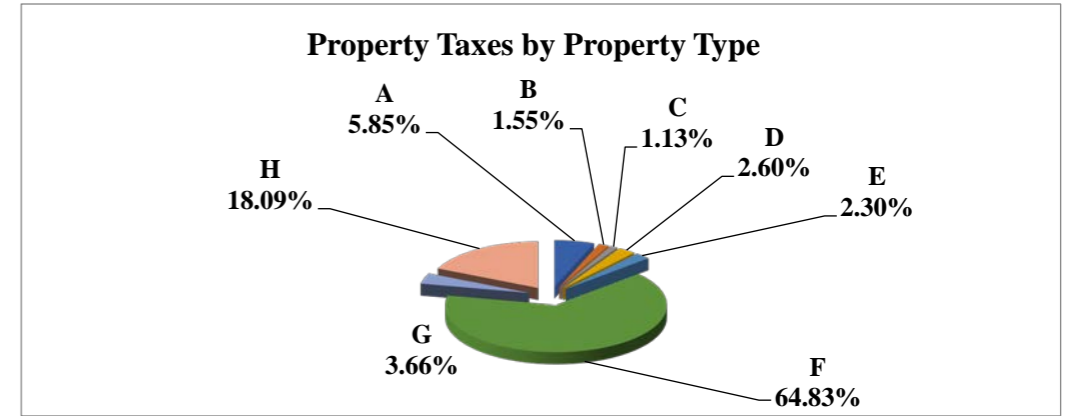
2022 Levels of Value	
Residential:	97%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,821,449,766	366,123	0.0130	2.13%
C	FIRE DISTRICTS	1,046,876,953	216,452	0.0207	1.26%
D	EDUCATIONAL SERVICE UNITS	1,165,228,560	179,250	0.0154	1.04%
E	NATURAL RESOURCE DISTRICTS	1,165,228,561	175,449	0.0151	1.02%
F	COMMUNITY COLLEGE	1,165,228,561	1,171,943	0.1006	6.80%
G	COUNTY	1,165,228,561	4,264,771	0.3660	24.76%
H	CITY OR VILLAGE	120,354,233	581,893	0.4835	3.38%
I	SCHOOL DISTRICTS *	1,165,228,555	10,268,320	0.8812	59.62%
	SHERIDAN COUNTY	\$1,165,228,561	\$17,224,201	1.4782	100.00%

* Includes Learning Community and all School Bonds

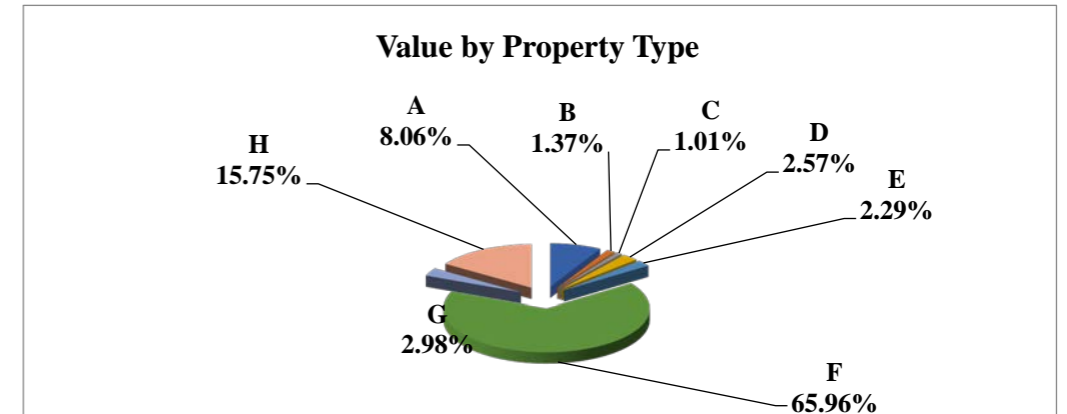


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$93,920,700	\$1,006,932	1.0721	5.85%
B	PUBLIC SERVIC ENTITIES	16,012,797	266,366	1.6635	1.55%
C	COMMERCIAL & INDUST. EQUIP.	11,816,442	194,587	1.6467	1.13%
D	AGRIC. MACHINERY & EQUIP.	29,990,415	447,296	1.4915	2.60%
E	AG-OUTBLDG & FARM SITE LAND	26,701,636	395,653	1.4818	2.30%
F	AGRICULTURAL LAND	768,565,546	11,166,842	1.4529	64.83%
G	COMMERCIAL, INDUST., & MINERAL	34,679,349	631,092	1.8198	3.66%
H	RESIDENTIAL **	183,541,676	3,115,432	1.6974	18.09%
	SHERIDAN COUNTY	\$1,165,228,561	\$17,224,201	1.4782	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$93,920,700	8.06%
B	PUBLIC SERVIC ENTITIES	16,012,797	1.37%
C	COMMERCIAL & INDUST. EQUIP.	11,816,442	1.01%
D	AGRIC. MACHINERY & EQUIP.	29,990,415	2.57%
E	AG-OUTBLDG & FARM SITE LAND	26,701,636	2.29%
F	AGRICULTURAL LAND	768,565,546	65.96%
G	COMMERCIAL, INDUST., & MINERAL	34,679,349	2.98%
H	RESIDENTIAL **	183,541,676	15.75%
	SHERIDAN COUNTY	\$1,165,228,561	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

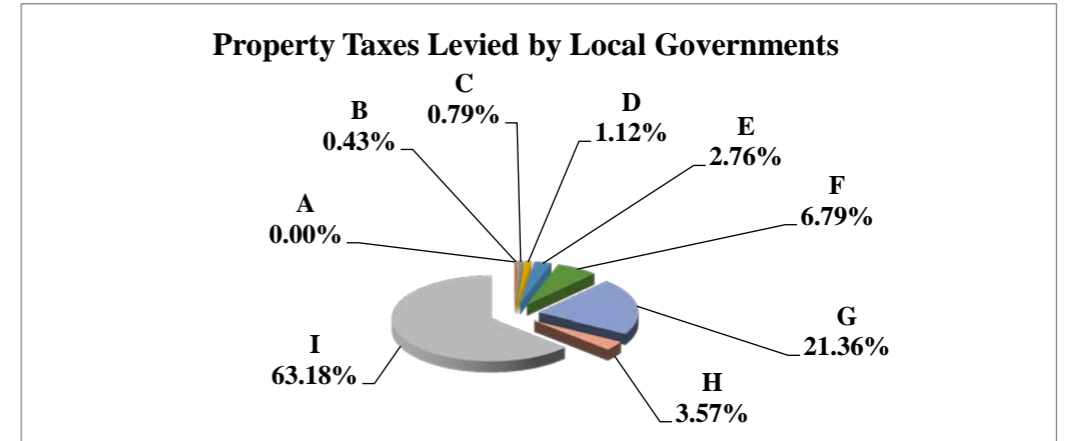
County Seat:	Loup City, NE	Taxable Amland Acres:	
County Population:	2,959	Irrigated	92,299.65
Residential & Recreational Records:	1,595	Dryland	43,511.33
Commercial, Indust., & Mineral Records:	219	Grassland	203,167.74
Agricultural Records:	2,026	Wasteland	873.60
Total Taxable Real Property Records:	3,840	Other	685.52
		Total Acres	340,537.84

82 SHERMAN COUNTY

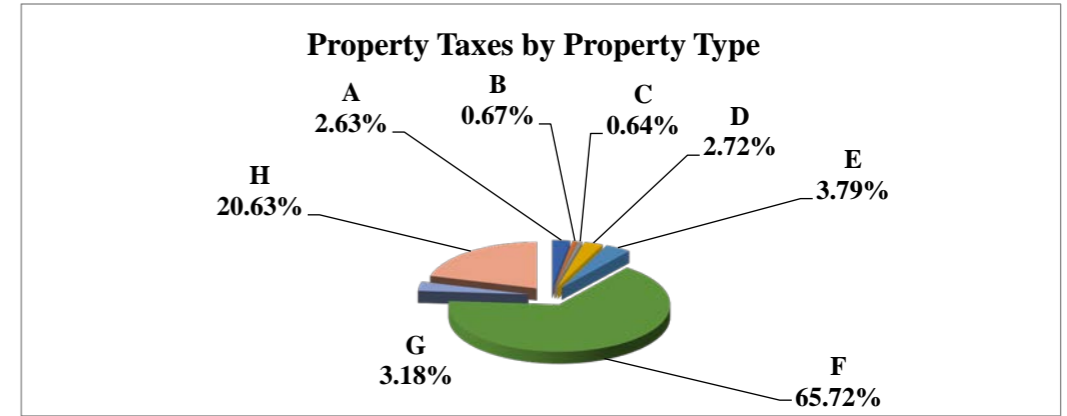
2022 Levels of Value	
Residential:	99%
Commercial:	100%
Agricultural:	74%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,355,485,973	56,541	0.0042	0.43%
C	FIRE DISTRICTS	882,933,044	103,399	0.0117	0.79%
D	EDUCATIONAL SERVICE UNITS	982,232,306	146,117	0.0149	1.12%
E	NATURAL RESOURCE DISTRICTS	982,232,306	360,480	0.0367	2.76%
F	COMMUNITY COLLEGE	982,232,306	886,682	0.0903	6.79%
G	COUNTY	982,232,306	2,790,163	0.2841	21.36%
H	CITY OR VILLAGE	99,299,262	465,712	0.4690	3.57%
I	SCHOOL DISTRICTS *	982,232,306	8,252,183	0.8401	63.18%
	SHERMAN COUNTY	\$982,232,306	\$13,061,278	1.3298	100.00%

* Includes Learning Community and all School Bonds

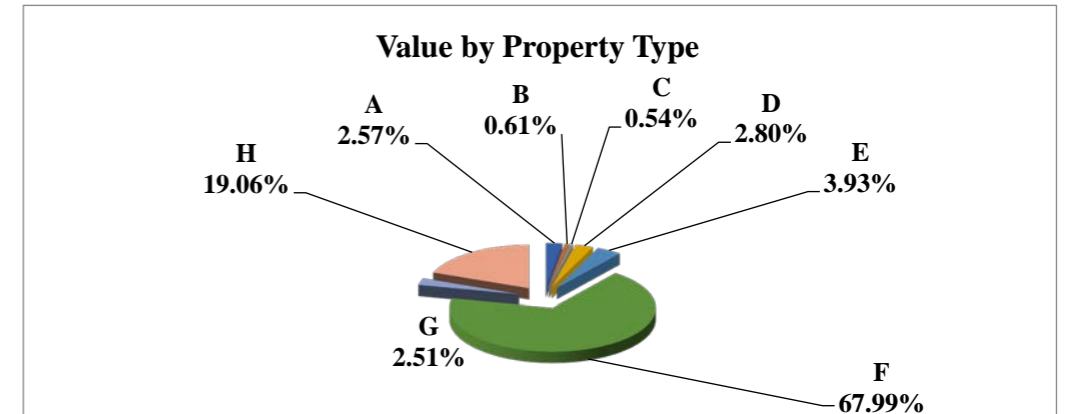


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$25,231,568	\$343,965	1.3632	2.63%
B	PUBLIC SERVIC ENTITIES	5,951,408	87,487	1.4700	0.67%
C	COMMERCIAL & INDUST. EQUIP.	5,278,661	83,444	1.5808	0.64%
D	AGRIC. MACHINERY & EQUIP.	27,495,544	355,701	1.2937	2.72%
E	AG-OUTBLDG & FARM SITE LAND	38,563,640	495,606	1.2852	3.79%
F	AGRICULTURAL LAND	667,857,725	8,584,053	1.2853	65.72%
G	COMMERCIAL, INDUST., & MINERAL	24,607,435	415,986	1.6905	3.18%
H	RESIDENTIAL **	187,246,325	2,695,035	1.4393	20.63%
	SHERMAN COUNTY	\$982,232,306	\$13,061,278	1.3298	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$25,231,568	2.57%
B	PUBLIC SERVIC ENTITIES	5,951,408	0.61%
C	COMMERCIAL & INDUST. EQUIP.	5,278,661	0.54%
D	AGRIC. MACHINERY & EQUIP.	27,495,544	2.80%
E	AG-OUTBLDG & FARM SITE LAND	38,563,640	3.93%
F	AGRICULTURAL LAND	667,857,725	67.99%
G	COMMERCIAL, INDUST., & MINERAL	24,607,435	2.51%
H	RESIDENTIAL **	187,246,325	19.06%
	SHERMAN COUNTY	\$982,232,306	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

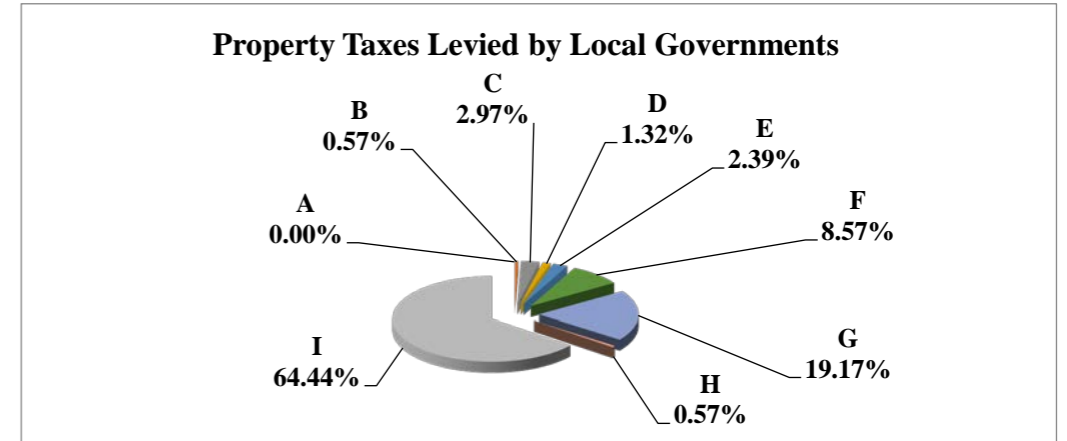
County Seat:	Harrison, NE	Taxable Amland Acres:	
County Population:	1,135	Irrigated	44,416.48
Residential & Recreational Records:	450	Dryland	37,958.77
Commercial, Indust., & Mineral Records:	85	Grassland	1,063,492.63
Agricultural Records:	3,958	Wasteland	49,056.95
Total Taxable Real Property Records:	4,493	Other	0.00
		Total Acres	1,194,924.83

83 SIOUX COUNTY

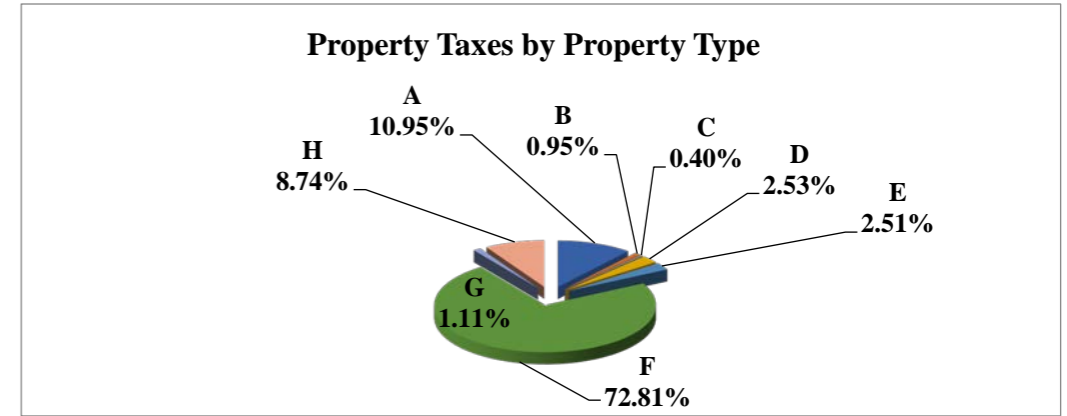
2022 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	71%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	779,422,769	44,826	0.0058	0.57%
C	FIRE DISTRICTS	656,182,395	232,454	0.0354	2.97%
D	EDUCATIONAL SERVICE UNITS	666,140,887	102,893	0.0154	1.32%
E	NATURAL RESOURCE DISTRICTS	666,140,888	186,953	0.0281	2.39%
F	COMMUNITY COLLEGE	666,140,887	669,980	0.1006	8.57%
G	COUNTY	666,140,887	1,499,774	0.2251	19.17%
H	CITY OR VILLAGE	9,958,494	44,573	0.4476	0.57%
I	SCHOOL DISTRICTS *	666,140,888	5,040,376	0.7567	64.44%
	SIOUX COUNTY	\$666,140,887	\$7,821,828	1.1742	100.00%

* Includes Learning Community and all School Bonds

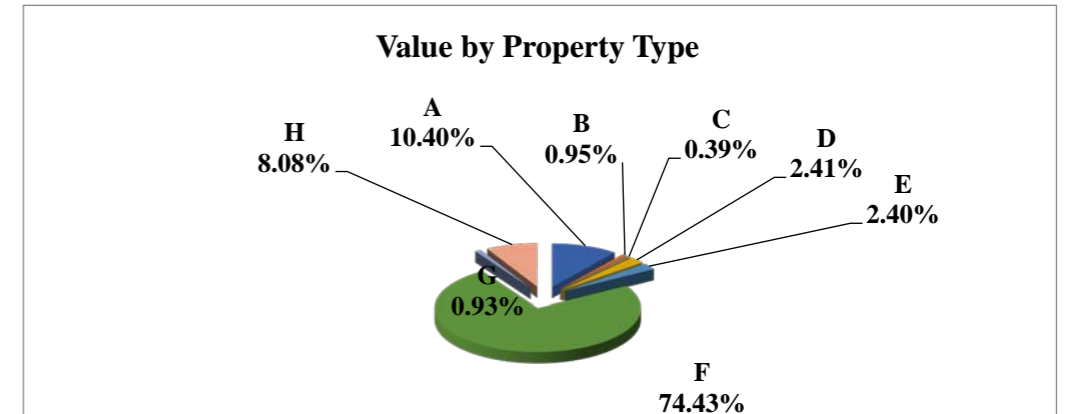


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$69,254,318	\$856,738	1.2371	10.95%
B	PUBLIC SERVIC ENTITIES	6,338,200	74,180	1.1704	0.95%
C	COMMERCIAL & INDUST. EQUIP.	2,620,546	31,132	1.1880	0.40%
D	AGRIC. MACHINERY & EQUIP.	16,047,878	198,153	1.2348	2.53%
E	AG-OUTBLDG & FARM SITE LAND	16,007,213	196,101	1.2251	2.51%
F	AGRICULTURAL LAND	495,837,696	5,695,041	1.1486	72.81%
G	COMMERCIAL, INDUST., & MINERAL	6,227,703	86,617	1.3908	1.11%
H	RESIDENTIAL **	53,807,333	683,867	1.2710	8.74%
	SIOUX COUNTY	\$666,140,887	\$7,821,828	1.1742	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$69,254,318	10.40%
B	PUBLIC SERVIC ENTITIES	6,338,200	0.95%
C	COMMERCIAL & INDUST. EQUIP.	2,620,546	0.39%
D	AGRIC. MACHINERY & EQUIP.	16,047,878	2.41%
E	AG-OUTBLDG & FARM SITE LAND	16,007,213	2.40%
F	AGRICULTURAL LAND	495,837,696	74.43%
G	COMMERCIAL, INDUST., & MINERAL	6,227,703	0.93%
H	RESIDENTIAL **	53,807,333	8.08%
	SIOUX COUNTY	\$666,140,887	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

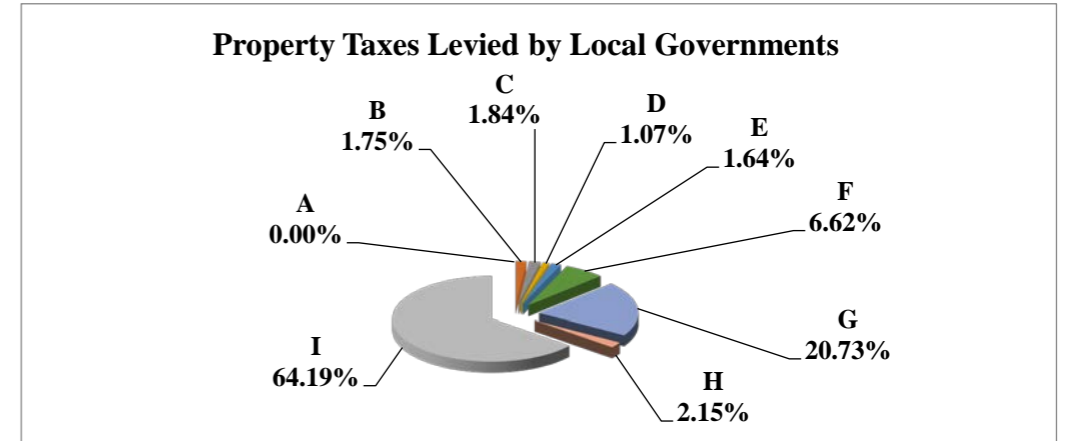
County Seat:	Stanton, NE	Taxable Amland Acres:	
County Population:	5,842	Irrigated	37,576.10
Residential & Recreational Records:	2,205	Dryland	155,657.83
Commercial, Indust., & Mineral Records:	185	Grassland	55,612.68
Agricultural Records:	3,273	Wasteland	4,890.06
Total Taxable Real Property Records:	5,663	Other	2,509.38
		Total Acres	256,246.05

84 STANTON COUNTY

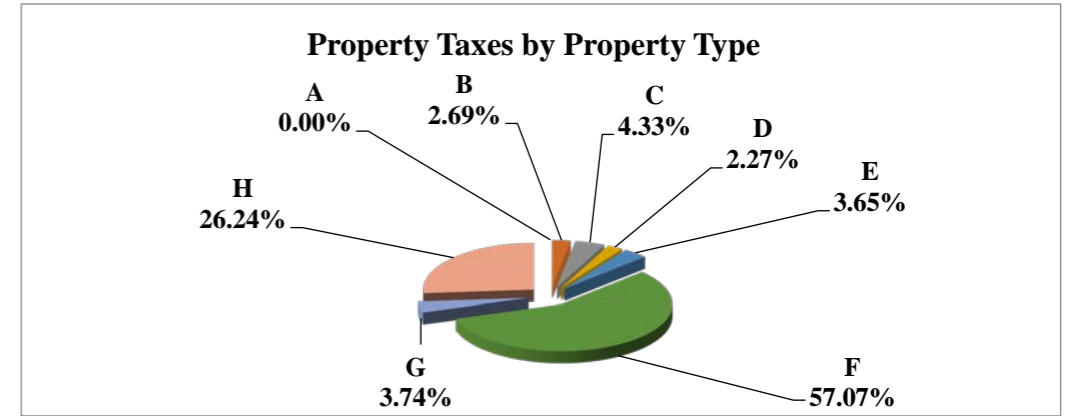
2022 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,784,008,102	398,292	0.0223	1.75%
C	FIRE DISTRICTS	1,528,055,662	418,372	0.0274	1.84%
D	EDUCATIONAL SERVICE UNITS	1,632,121,101	244,819	0.0150	1.07%
E	NATURAL RESOURCE DISTRICTS	1,632,121,100	374,866	0.0230	1.64%
F	COMMUNITY COLLEGE	1,632,121,100	1,509,714	0.0925	6.62%
G	COUNTY	1,632,121,100	4,724,637	0.2895	20.73%
H	CITY OR VILLAGE	104,065,439	489,170	0.4701	2.15%
I	SCHOOL DISTRICTS *	1,632,121,101	14,629,735	0.8964	64.19%
	STANTON COUNTY	\$1,632,121,100	\$22,789,605	1.3963	100.00%

* Includes Learning Community and all School Bonds

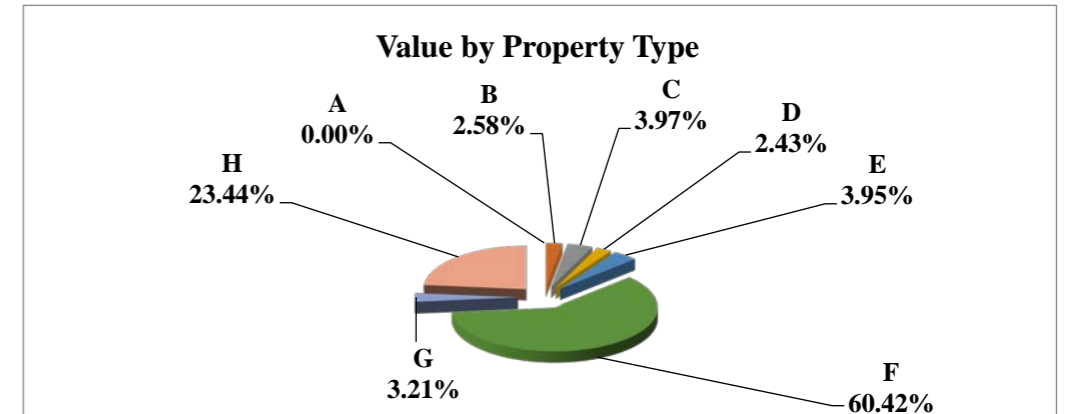


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	42,129,828	613,309	1.4558	2.69%
C	COMMERCIAL & INDUST. EQUIP.	64,825,162	987,786	1.5238	4.33%
D	AGRIC. MACHINERY & EQUIP.	39,585,655	518,291	1.3093	2.27%
E	AG-OUTBLDG & FARM SITE LAND	64,543,495	831,070	1.2876	3.65%
F	AGRICULTURAL LAND	986,119,755	13,007,144	1.3190	57.07%
G	COMMERCIAL, INDUST., & MINERAL	52,355,080	852,759	1.6288	3.74%
H	RESIDENTIAL **	382,562,125	5,979,246	1.5629	26.24%
	STANTON COUNTY	\$1,632,121,100	\$22,789,605	1.3963	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	42,129,828	2.58%
C	COMMERCIAL & INDUST. EQUIP.	64,825,162	3.97%
D	AGRIC. MACHINERY & EQUIP.	39,585,655	2.43%
E	AG-OUTBLDG & FARM SITE LAND	64,543,495	3.95%
F	AGRICULTURAL LAND	986,119,755	60.42%
G	COMMERCIAL, INDUST., & MINERAL	52,355,080	3.21%
H	RESIDENTIAL **	382,562,125	23.44%
	STANTON COUNTY	\$1,632,121,100	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

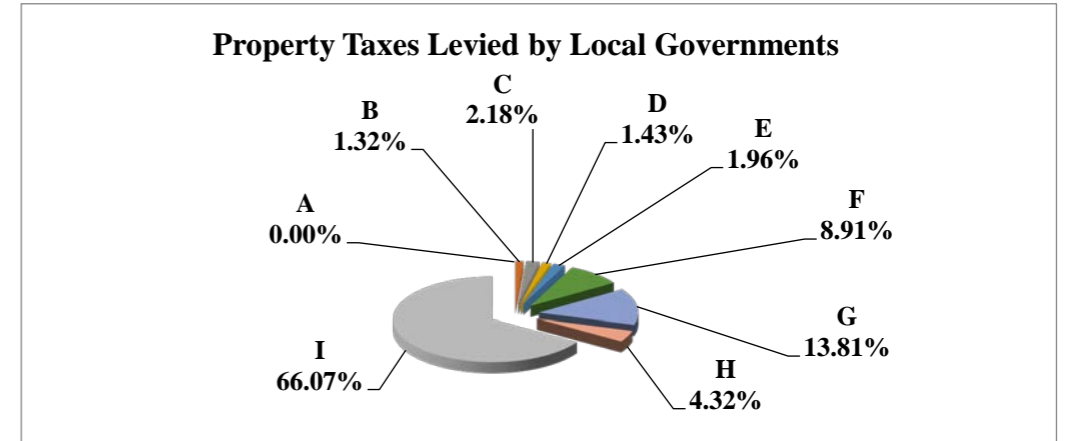
County Seat:	Hebron, NE	Taxable Amland Acres:
County Population:	5,034	Irrigated 163,256.71
Residential & Recreational Records:	3,021	Dryland 106,757.95
Commercial, Indust., & Mineral Records:	485	Grassland 72,944.26
Agricultural Records:	2,977	Wasteland 2,269.56
Total Taxable Real Property Records:	6,483	Other 0.00
		Total Acres 345,228.48

85 THAYER COUNTY

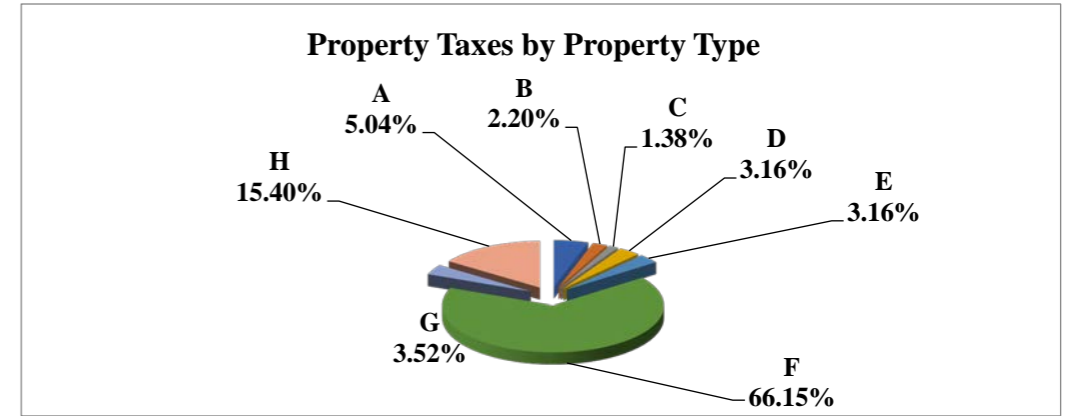
2022 Levels of Value	
Residential:	97%
Commercial:	100%
Agricultural:	72%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,654,246,875	265,301	0.0100	1.32%
C	FIRE DISTRICTS	1,729,437,775	438,747	0.0254	2.18%
D	EDUCATIONAL SERVICE UNITS	1,916,233,584	287,532	0.0150	1.43%
E	NATURAL RESOURCE DISTRICTS	1,916,233,586	395,147	0.0206	1.96%
F	COMMUNITY COLLEGE	1,916,233,586	1,795,514	0.0937	8.91%
G	COUNTY	1,916,233,586	2,783,047	0.1452	13.81%
H	CITY OR VILLAGE	198,867,216	870,901	0.4379	4.32%
I	SCHOOL DISTRICTS *	1,916,233,581	13,311,881	0.6947	66.07%
	THAYER COUNTY	\$1,916,233,586	\$20,148,071	1.0514	100.00%

* Includes Learning Community and all School Bonds

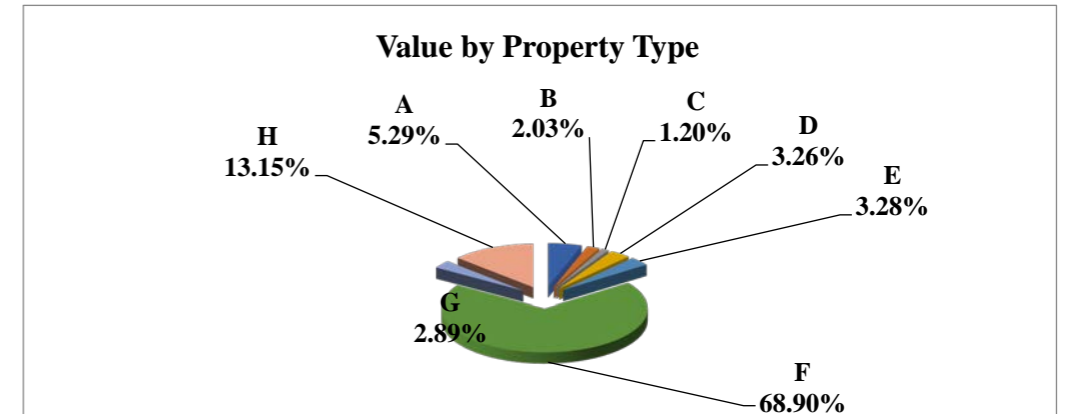


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$101,399,532	\$1,014,998	1.0010	5.04%
B	PUBLIC SERVIC ENTITIES	38,858,826	442,401	1.1385	2.20%
C	COMMERCIAL & INDUST. EQUIP.	22,938,653	277,787	1.2110	1.38%
D	AGRIC. MACHINERY & EQUIP.	62,547,135	636,412	1.0175	3.16%
E	AG-OUTBLDG & FARM SITE LAND	62,806,633	637,372	1.0148	3.16%
F	AGRICULTURAL LAND	1,320,262,731	13,327,252	1.0094	66.15%
G	COMMERCIAL, INDUST., & MINERAL	55,443,959	709,689	1.2800	3.52%
H	RESIDENTIAL **	251,976,117	3,102,160	1.2311	15.40%
	THAYER COUNTY	\$1,916,233,586	\$20,148,071	1.0514	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$101,399,532	5.29%
B	PUBLIC SERVIC ENTITIES	38,858,826	2.03%
C	COMMERCIAL & INDUST. EQUIP.	22,938,653	1.20%
D	AGRIC. MACHINERY & EQUIP.	62,547,135	3.26%
E	AG-OUTBLDG & FARM SITE LAND	62,806,633	3.28%
F	AGRICULTURAL LAND	1,320,262,731	68.90%
G	COMMERCIAL, INDUST., & MINERAL	55,443,959	2.89%
H	RESIDENTIAL **	251,976,117	13.15%
	THAYER COUNTY	\$1,916,233,586	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

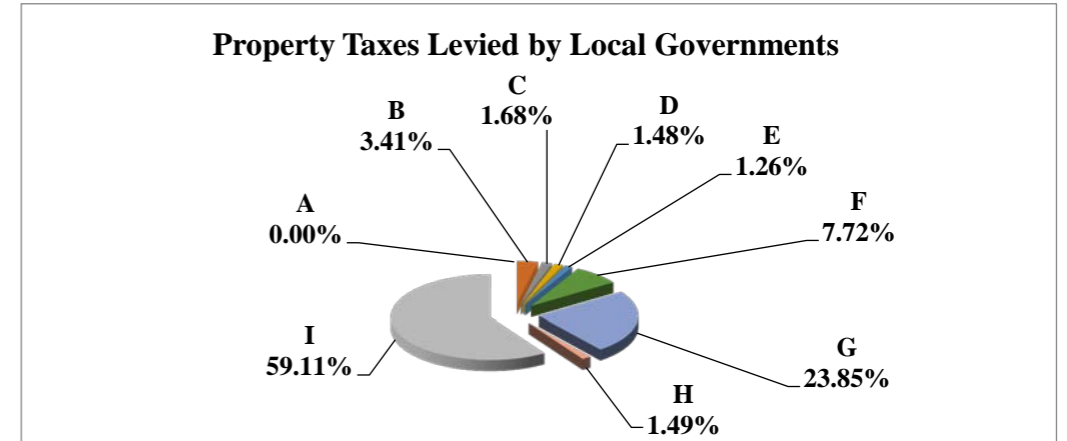
County Seat:	Theford, NE	Taxable Amland Acres:	
County Population:	669	Irrigated	3,378.49
Residential & Recreational Records:	527	Dryland	0.00
Commercial, Indust., & Mineral Records:	115	Grassland	363,458.77
Agricultural Records:	1,134	Wasteland	367.05
Total Taxable Real Property Records:	1,776	Other	93.46
		Total Acres	367,297.77

86 THOMAS COUNTY

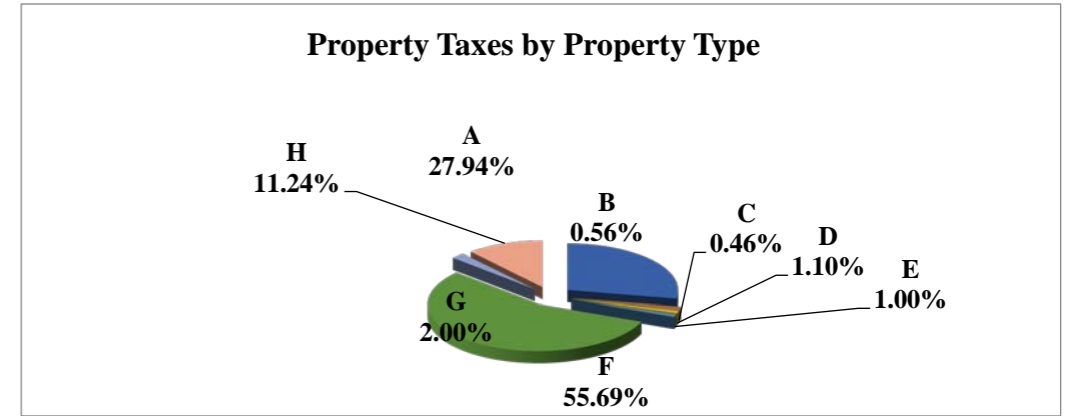
2022 Levels of Value	
Residential:	94%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,019,007,695	123,848	0.0122	3.41%
C	FIRE DISTRICTS	353,230,601	61,035	0.0173	1.68%
D	EDUCATIONAL SERVICE UNITS	358,135,297	53,652	0.0150	1.48%
E	NATURAL RESOURCE DISTRICTS	358,135,298	45,813	0.0128	1.26%
F	COMMUNITY COLLEGE	358,135,298	279,955	0.0782	7.72%
G	COUNTY	358,135,298	865,304	0.2416	23.85%
H	CITY OR VILLAGE	15,627,519	53,930	0.3451	1.49%
I	SCHOOL DISTRICTS *	358,135,297	2,144,575	0.5988	59.11%
	THOMAS COUNTY	\$358,135,298	\$3,628,112	1.0131	100.00%

* Includes Learning Community and all School Bonds

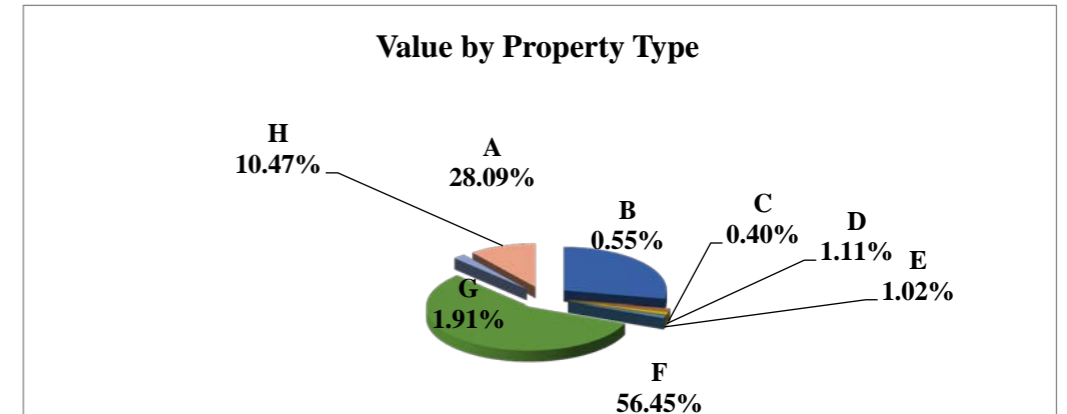


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$100,616,991	\$1,013,676	1.0075	27.94%
B	PUBLIC SERVIC ENTITIES	1,973,839	20,404	1.0337	0.56%
C	COMMERCIAL & INDUST. EQUIP.	1,424,196	16,589	1.1648	0.46%
D	AGRIC. MACHINERY & EQUIP.	3,991,568	39,969	1.0013	1.10%
E	AG-OUTBLDG & FARM SITE LAND	3,635,845	36,381	1.0006	1.00%
F	AGRICULTURAL LAND	202,157,249	2,020,503	0.9995	55.69%
G	COMMERCIAL, INDUST., & MINERAL	6,833,254	72,661	1.0633	2.00%
H	RESIDENTIAL **	37,502,356	407,930	1.0877	11.24%
	THOMAS COUNTY	\$358,135,298	\$3,628,112	1.0131	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$100,616,991	28.09%
B	PUBLIC SERVIC ENTITIES	1,973,839	0.55%
C	COMMERCIAL & INDUST. EQUIP.	1,424,196	0.40%
D	AGRIC. MACHINERY & EQUIP.	3,991,568	1.11%
E	AG-OUTBLDG & FARM SITE LAND	3,635,845	1.02%
F	AGRICULTURAL LAND	202,157,249	56.45%
G	COMMERCIAL, INDUST., & MINERAL	6,833,254	1.91%
H	RESIDENTIAL **	37,502,356	10.47%
	THOMAS COUNTY	\$358,135,298	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Pender, NE	Taxable Amland Acres:
County Population:	6,773	Irrigated 13,468.52
Residential & Recreational Records:	1,885	Dryland 152,906.02
Commercial, Indust., & Mineral Records:	274	Grassland 11,705.85
Agricultural Records:	2,329	Wasteland 4,005.20
Total Taxable Real Property Records:	4,488	Other 0.00
		Total Acres 182,085.59

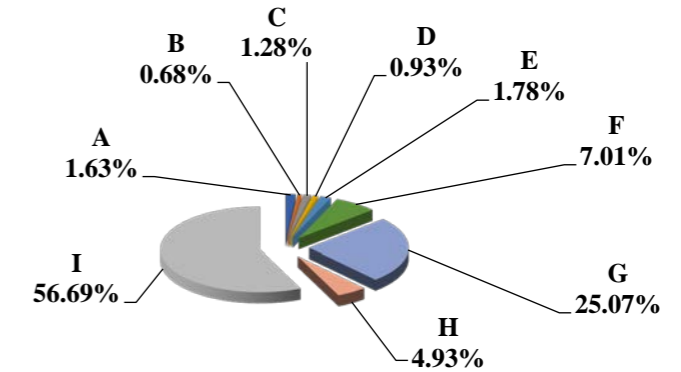
87 THURSTON COUNTY

2022 Levels of Value	
Residential:	95%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$1,030,550,086	\$269,979	0.0262	1.63%
B	MISCELLANEOUS DISTRICTS	1,549,475,727	112,182	0.0072	0.68%
C	FIRE DISTRICTS	934,826,121	211,197	0.0226	1.28%
D	EDUCATIONAL SERVICE UNITS	1,030,550,086	154,583	0.0150	0.93%
E	NATURAL RESOURCE DISTRICTS	1,030,550,086	294,881	0.0286	1.78%
F	COMMUNITY COLLEGE	1,030,550,086	1,159,370	0.1125	7.01%
G	COUNTY	1,030,550,086	4,144,858	0.4022	25.07%
H	CITY OR VILLAGE	113,940,918	814,380	0.7147	4.93%
I	SCHOOL DISTRICTS *	1,030,550,086	9,372,030	0.9094	56.69%
	THURSTON COUNTY	\$1,030,550,086	\$16,533,461	1.6043	100.00%

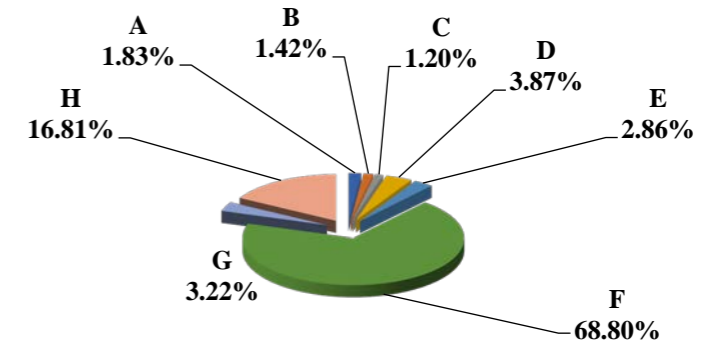
* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$17,893,935	\$303,056	1.6936	1.83%
B	PUBLIC SERVIC ENTITIES	13,892,375	233,980	1.6842	1.42%
C	COMMERCIAL & INDUST. EQUIP.	9,818,176	198,801	2.0248	1.20%
D	AGRIC. MACHINERY & EQUIP.	40,524,105	639,766	1.5787	3.87%
E	AG-OUTBLDG & FARM SITE LAND	30,978,600	472,679	1.5258	2.86%
F	AGRICULTURAL LAND	744,405,655	11,374,274	1.5280	68.80%
G	COMMERCIAL, INDUST., & MINERAL	25,237,805	531,865	2.1074	3.22%
H	RESIDENTIAL **	147,799,435	2,779,040	1.8803	16.81%
	THURSTON COUNTY	\$1,030,550,086	\$16,533,461	1.6043	100.00%

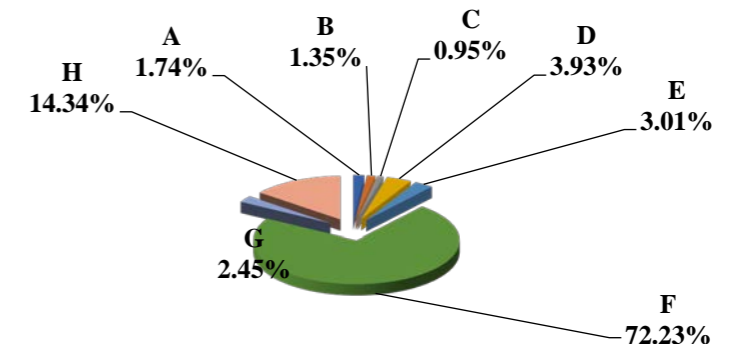
Property Taxes by Property Type



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$17,893,935	1.74%
B	PUBLIC SERVIC ENTITIES	13,892,375	1.35%
C	COMMERCIAL & INDUST. EQUIP.	9,818,176	0.95%
D	AGRIC. MACHINERY & EQUIP.	40,524,105	3.93%
E	AG-OUTBLDG & FARM SITE LAND	30,978,600	3.01%
F	AGRICULTURAL LAND	744,405,655	72.23%
G	COMMERCIAL, INDUST., & MINERAL	25,237,805	2.45%
H	RESIDENTIAL **	147,799,435	14.34%
	THURSTON COUNTY	\$1,030,550,086	100.00%

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

Value by Property Type



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

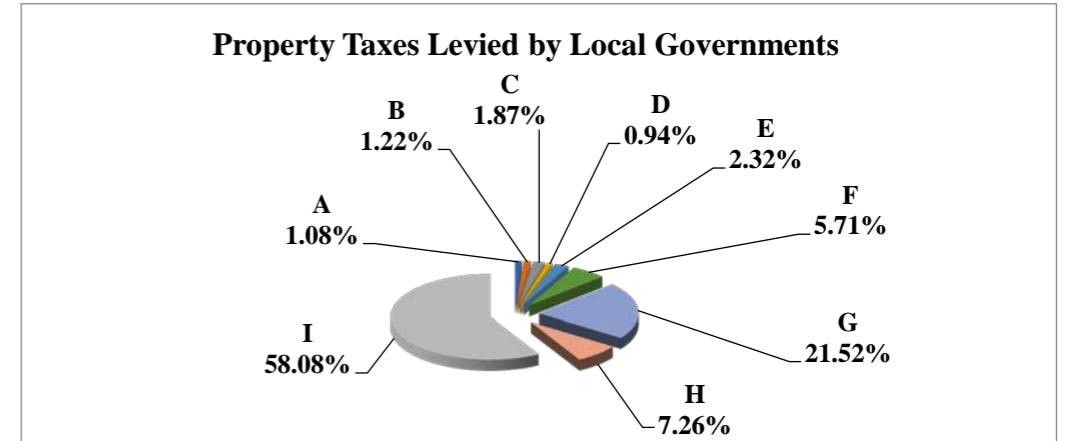
County Seat:	Ord, NE	Taxable Amland Acres:
County Population:	4,059	Irrigated 104,558.13
Residential & Recreational Records:	1,963	Dryland 31,207.32
Commercial, Indust., & Mineral Records:	377	Grassland 206,069.64
Agricultural Records:	2,145	Wasteland 2,828.64
Total Taxable Real Property Records:	4,485	Other 293.78
		Total Acres 344,957.51

88 VALLEY COUNTY

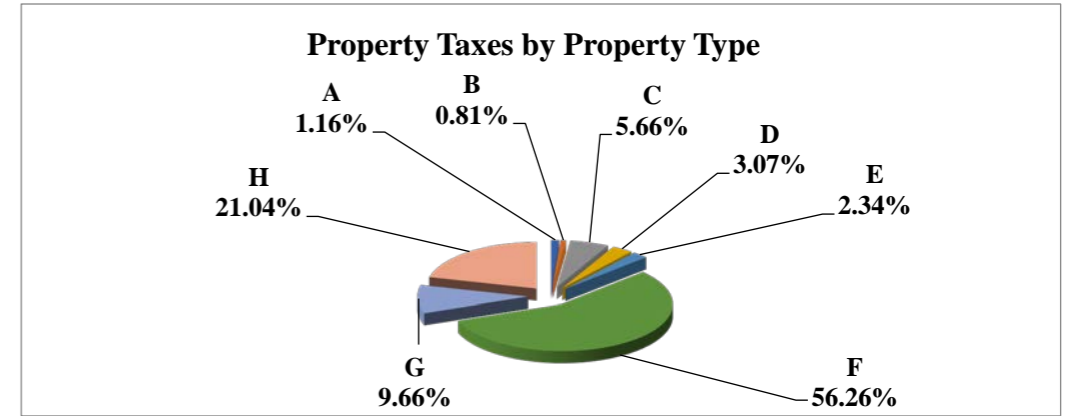
2022 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	72%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$420,205,274	\$168,595	0.0401	1.08%
B	MISCELLANEOUS DISTRICTS	2,212,244,394	190,335	0.0086	1.22%
C	FIRE DISTRICTS	991,050,558	293,490	0.0296	1.87%
D	EDUCATIONAL SERVICE UNITS	991,050,558	147,429	0.0149	0.94%
E	NATURAL RESOURCE DISTRICTS	991,050,558	363,717	0.0367	2.32%
F	COMMUNITY COLLEGE	991,050,558	894,643	0.0903	5.71%
G	COUNTY	991,050,558	3,369,576	0.3400	21.52%
H	CITY OR VILLAGE	225,423,446	1,137,322	0.5045	7.26%
I	SCHOOL DISTRICTS *	991,050,558	9,096,290	0.9178	58.08%
	VALLEY COUNTY	\$991,050,558	\$15,661,397	1.5803	100.00%

* Includes Learning Community and all School Bonds

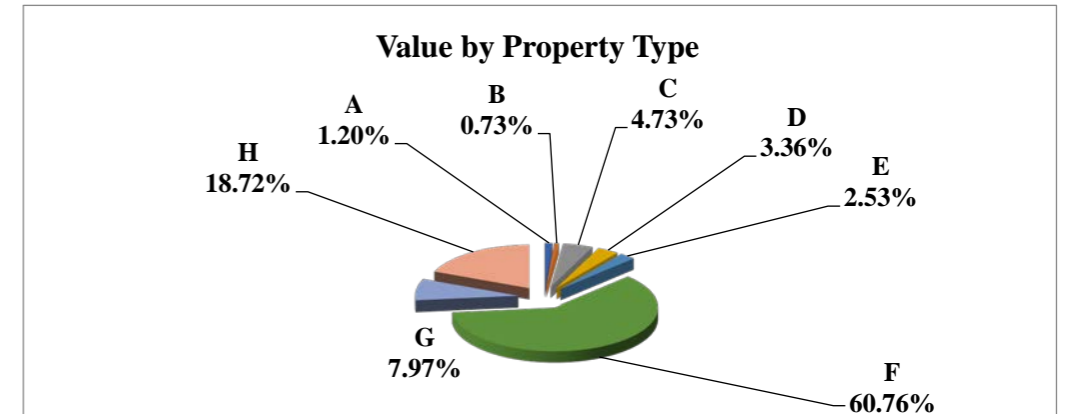


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$11,895,101	\$181,159	1.5230	1.16%
B	PUBLIC SERVIC ENTITIES	7,259,100	127,120	1.7512	0.81%
C	COMMERCIAL & INDUST. EQUIP.	46,847,241	885,764	1.8908	5.66%
D	AGRIC. MACHINERY & EQUIP.	33,305,356	480,760	1.4435	3.07%
E	AG-OUTBLDG & FARM SITE LAND	25,089,360	366,894	1.4624	2.34%
F	AGRICULTURAL LAND	602,142,150	8,811,212	1.4633	56.26%
G	COMMERCIAL, INDUST., & MINERAL	79,008,710	1,513,198	1.9152	9.66%
H	RESIDENTIAL **	185,503,540	3,295,291	1.7764	21.04%
	VALLEY COUNTY	\$991,050,558	\$15,661,397	1.5803	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$11,895,101	1.20%
B	PUBLIC SERVIC ENTITIES	7,259,100	0.73%
C	COMMERCIAL & INDUST. EQUIP.	46,847,241	4.73%
D	AGRIC. MACHINERY & EQUIP.	33,305,356	3.36%
E	AG-OUTBLDG & FARM SITE LAND	25,089,360	2.53%
F	AGRICULTURAL LAND	602,142,150	60.76%
G	COMMERCIAL, INDUST., & MINERAL	79,008,710	7.97%
H	RESIDENTIAL **	185,503,540	18.72%
	VALLEY COUNTY	\$991,050,558	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

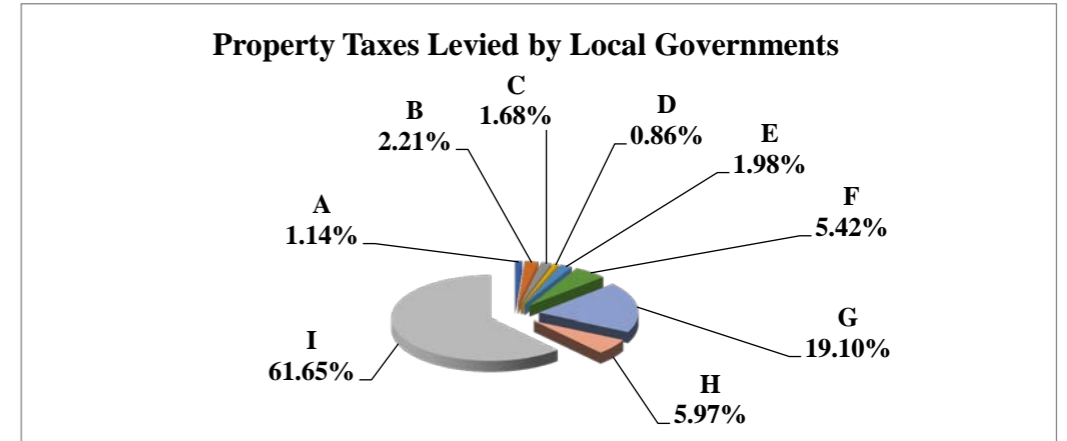
County Seat:	Blair, NE	Taxable Amland Acres:
County Population:	20,865	Irrigated 16,913.21
Residential & Recreational Records:	8,292	Dryland 151,955.34
Commercial, Indust., & Mineral Records:	763	Grassland 26,464.60
Agricultural Records:	4,610	Wasteland 17,947.86
Total Taxable Real Property Records:	13,665	Other 82.98
		Total Acres 213,363.99

89 WASHINGTON COUNTY

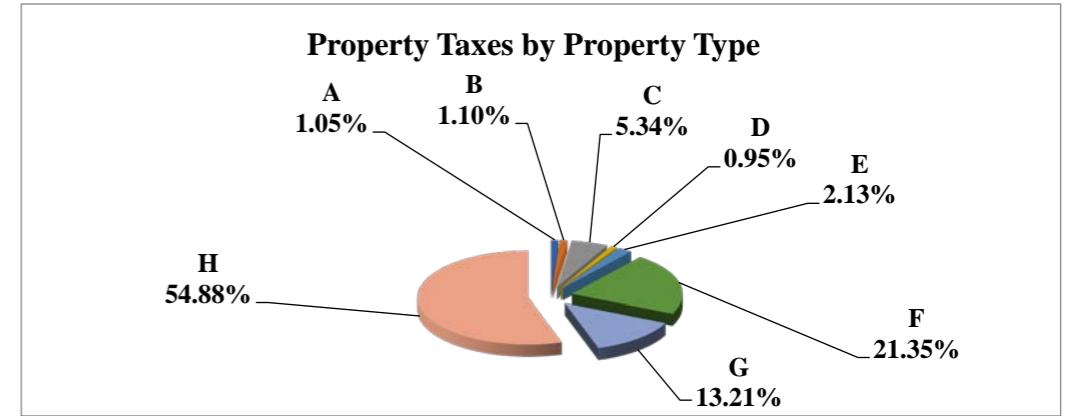
2022 Levels of Value	
Residential:	94%
Commercial:	98%
Agricultural:	70%
Ag Special Value:	70%

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$3,026,052,856	\$755,868	0.0250	1.14%
B	MISCELLANEOUS DISTRICTS	16,247,230,691	1,468,368	0.0090	2.21%
C	FIRE DISTRICTS	2,972,985,438	1,118,523	0.0376	1.68%
D	EDUCATIONAL SERVICE UNITS	3,798,116,593	569,720	0.0150	0.86%
E	NATURAL RESOURCE DISTRICTS	3,798,116,591	1,320,150	0.0348	1.98%
F	COMMUNITY COLLEGE	3,798,116,591	3,608,215	0.0950	5.42%
G	COUNTY	3,798,116,591	12,715,766	0.3348	19.10%
H	CITY OR VILLAGE	1,035,756,161	3,972,876	0.3836	5.97%
I	SCHOOL DISTRICTS *	3,798,116,589	41,034,981	1.0804	61.65%
	WASHINGTON COUNTY	\$3,798,116,591	\$66,564,467	1.7526	100.00%

* Includes Learning Community and all School Bonds

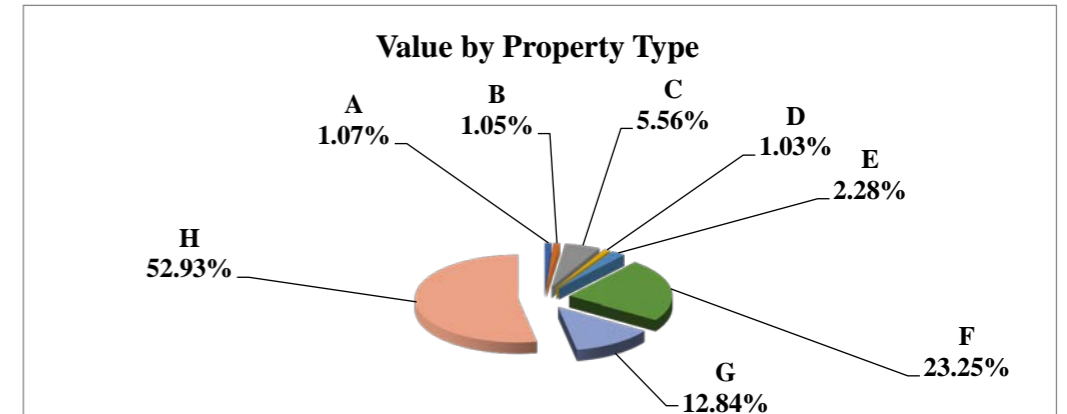


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$40,673,897	\$698,397	1.7171	1.05%
B	PUBLIC SERVIC ENTITIES	39,709,478	731,926	1.8432	1.10%
C	COMMERCIAL & INDUST. EQUIP.	211,181,942	3,555,635	1.6837	5.34%
D	AGRIC. MACHINERY & EQUIP.	39,066,719	633,176	1.6208	0.95%
E	AG-OUTBLDG & FARM SITE LAND	86,459,660	1,419,721	1.6421	2.13%
F	AGRICULTURAL LAND	883,197,690	14,208,194	1.6087	21.35%
G	COMMERCIAL, INDUST., & MINERAL	487,568,895	8,789,917	1.8028	13.21%
H	RESIDENTIAL **	2,010,258,310	36,527,501	1.8171	54.88%
	WASHINGTON COUNTY	\$3,798,116,591	\$66,564,467	1.7526	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$40,673,897	1.07%
B	PUBLIC SERVIC ENTITIES	39,709,478	1.05%
C	COMMERCIAL & INDUST. EQUIP.	211,181,942	5.56%
D	AGRIC. MACHINERY & EQUIP.	39,066,719	1.03%
E	AG-OUTBLDG & FARM SITE LAND	86,459,660	2.28%
F	AGRICULTURAL LAND	883,197,690	23.25%
G	COMMERCIAL, INDUST., & MINERAL	487,568,895	12.84%
H	RESIDENTIAL **	2,010,258,310	52.93%
	WASHINGTON COUNTY	\$3,798,116,591	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

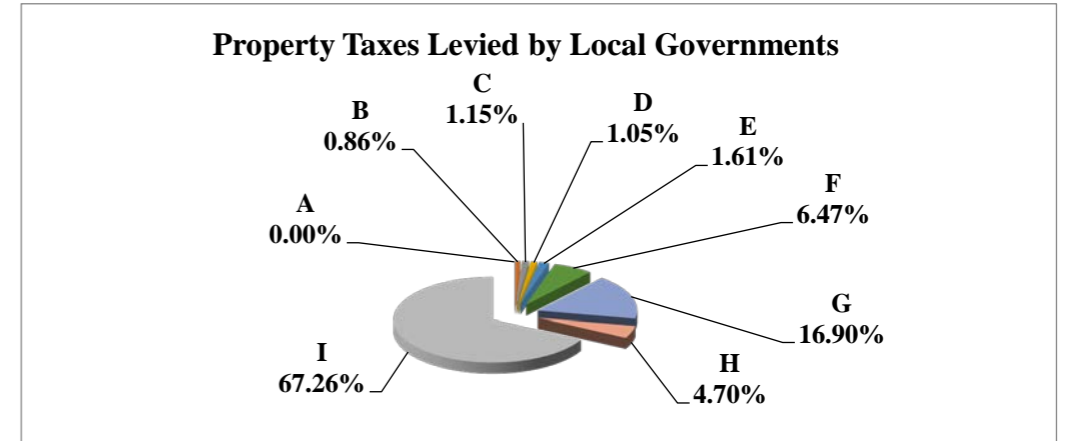
County Seat:	Wayne, NE	Taxable Amland Acres:
County Population:	9,697	Irrigated 49,402.04
Residential & Recreational Records:	3,428	Dryland 188,520.60
Commercial, Indust., & Mineral Records:	506	Grassland 20,701.11
Agricultural Records:	2,592	Wasteland 3,581.01
Total Taxable Real Property Records:	6,526	Other 547.00
		Total Acres 262,751.76

90 WAYNE COUNTY

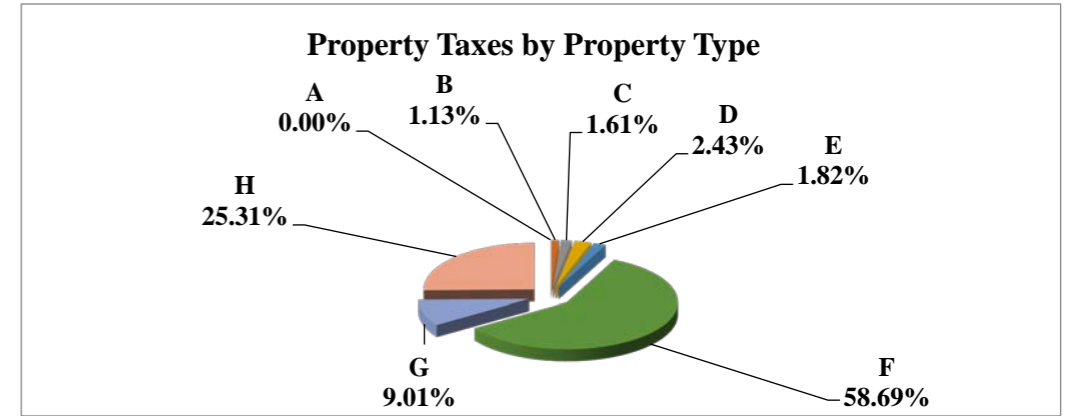
2022 Levels of Value	
Residential:	96%
Commercial:	100%
Agricultural:	74%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	2,537,653,325	266,364	0.0105	0.86%
C	FIRE DISTRICTS	1,804,652,439	355,045	0.0197	1.15%
D	EDUCATIONAL SERVICE UNITS	2,156,844,846	323,527	0.0150	1.05%
E	NATURAL RESOURCE DISTRICTS	2,156,844,846	495,385	0.0230	1.61%
F	COMMUNITY COLLEGE	2,156,844,846	1,995,084	0.0925	6.47%
G	COUNTY	2,156,844,846	5,210,641	0.2416	16.90%
H	CITY OR VILLAGE	360,450,591	1,449,527	0.4021	4.70%
I	SCHOOL DISTRICTS *	2,156,844,846	20,738,397	0.9615	67.26%
	WAYNE COUNTY	\$2,156,844,846	\$30,833,971	1.4296	100.00%

* Includes Learning Community and all School Bonds

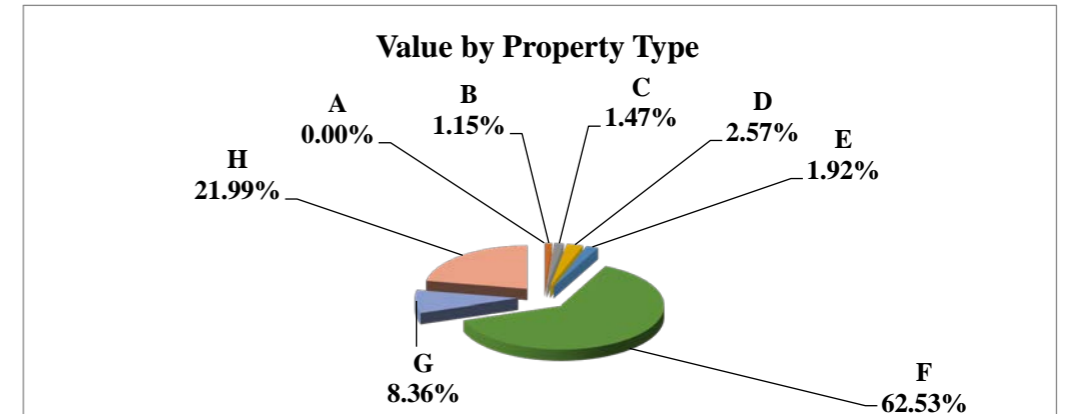


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	24,707,821	349,113	1.4130	1.13%
C	COMMERCIAL & INDUST. EQUIP.	31,782,363	496,618	1.5626	1.61%
D	AGRIC. MACHINERY & EQUIP.	55,419,762	749,357	1.3521	2.43%
E	AG-OUTBLDG & FARM SITE LAND	41,485,150	559,999	1.3499	1.82%
F	AGRICULTURAL LAND	1,348,675,740	18,096,908	1.3418	58.69%
G	COMMERCIAL, INDUST., & MINERAL	180,392,735	2,778,605	1.5403	9.01%
H	RESIDENTIAL **	474,381,275	7,803,371	1.6450	25.31%
	WAYNE COUNTY	\$2,156,844,846	\$30,833,971	1.4296	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	24,707,821	1.15%
C	COMMERCIAL & INDUST. EQUIP.	31,782,363	1.47%
D	AGRIC. MACHINERY & EQUIP.	55,419,762	2.57%
E	AG-OUTBLDG & FARM SITE LAND	41,485,150	1.92%
F	AGRICULTURAL LAND	1,348,675,740	62.53%
G	COMMERCIAL, INDUST., & MINERAL	180,392,735	8.36%
H	RESIDENTIAL **	474,381,275	21.99%
	WAYNE COUNTY	\$2,156,844,846	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

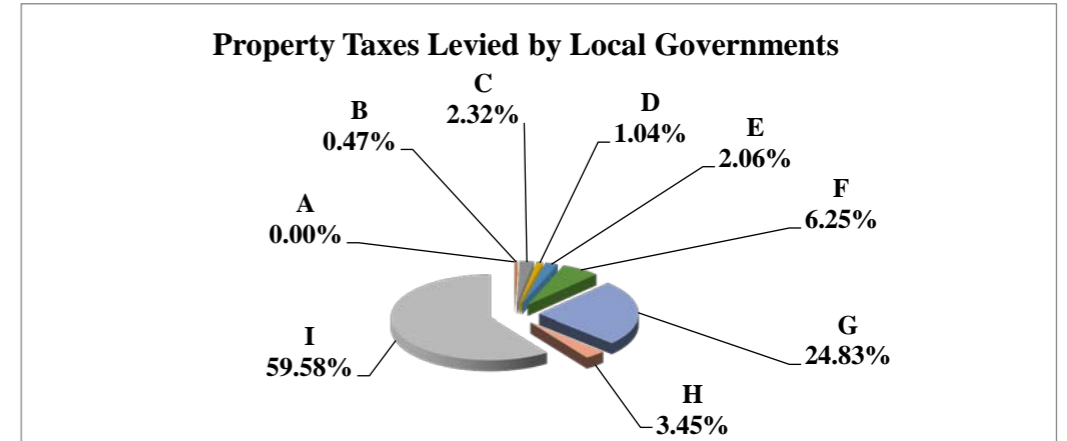
County Seat:	Red Cloud, NE	Taxable Amland Acres:	
County Population:	3,395	Irrigated	68,823.09
Residential & Recreational Records:	1,743	Dryland	117,332.82
Commercial, Indust., & Mineral Records:	335	Grassland	158,195.82
Agricultural Records:	2,603	Wasteland	4,940.91
Total Taxable Real Property Records:	4,681	Other	630.50
		Total Acres	349,923.14

91 WEBSTER COUNTY

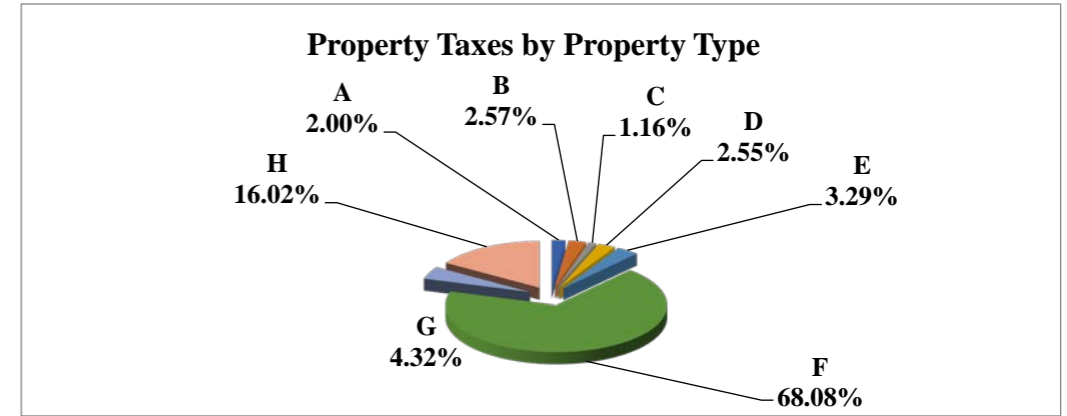
2022 Levels of Value	
Residential:	100%
Commercial:	100%
Agricultural:	75%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	1,089,037,746	73,892	0.0068	0.47%
C	FIRE DISTRICTS	1,037,395,819	364,978	0.0352	2.32%
D	EDUCATIONAL SERVICE UNITS	1,089,037,746	163,356	0.0150	1.04%
E	NATURAL RESOURCE DISTRICTS	1,089,037,746	324,122	0.0298	2.06%
F	COMMUNITY COLLEGE	1,089,037,746	983,098	0.0903	6.25%
G	COUNTY	1,089,037,746	3,904,054	0.3585	24.83%
H	CITY OR VILLAGE	101,097,959	542,287	0.5364	3.45%
I	SCHOOL DISTRICTS *	1,089,037,746	9,367,037	0.8601	59.58%
	WEBSTER COUNTY	\$1,089,037,746	\$15,722,823	1.4437	100.00%

* Includes Learning Community and all School Bonds

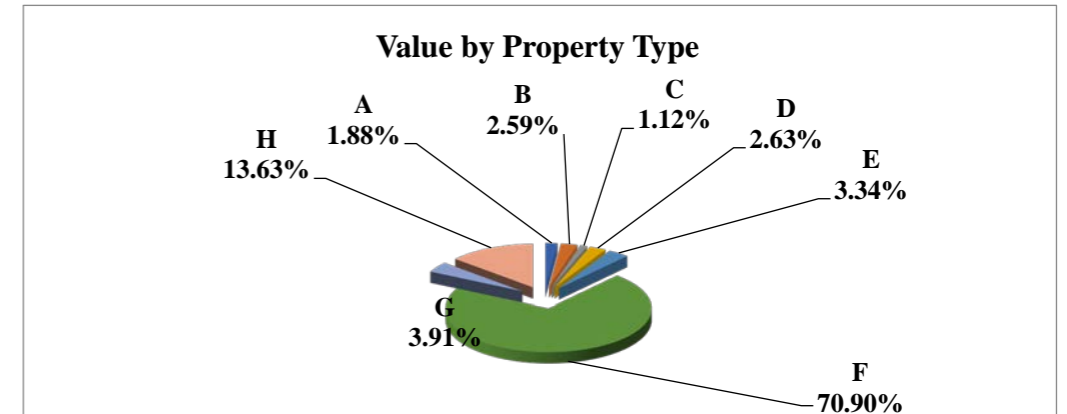


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$20,498,523	\$314,995	1.5367	2.00%
B	PUBLIC SERVIC ENTITIES	28,243,965	403,770	1.4296	2.57%
C	COMMERCIAL & INDUST. EQUIP.	12,148,993	182,899	1.5055	1.16%
D	AGRIC. MACHINERY & EQUIP.	28,615,240	400,456	1.3995	2.55%
E	AG-OUTBLDG & FARM SITE LAND	36,378,455	517,666	1.4230	3.29%
F	AGRICULTURAL LAND	772,167,100	10,704,863	1.3863	68.08%
G	COMMERCIAL, INDUST., & MINERAL	42,549,335	679,015	1.5958	4.32%
H	RESIDENTIAL **	148,436,135	2,519,158	1.6971	16.02%
	WEBSTER COUNTY	\$1,089,037,746	\$15,722,823	1.4437	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$20,498,523	1.88%
B	PUBLIC SERVIC ENTITIES	28,243,965	2.59%
C	COMMERCIAL & INDUST. EQUIP.	12,148,993	1.12%
D	AGRIC. MACHINERY & EQUIP.	28,615,240	2.63%
E	AG-OUTBLDG & FARM SITE LAND	36,378,455	3.34%
F	AGRICULTURAL LAND	772,167,100	70.90%
G	COMMERCIAL, INDUST., & MINERAL	42,549,335	3.91%
H	RESIDENTIAL **	148,436,135	13.63%
	WEBSTER COUNTY	\$1,089,037,746	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

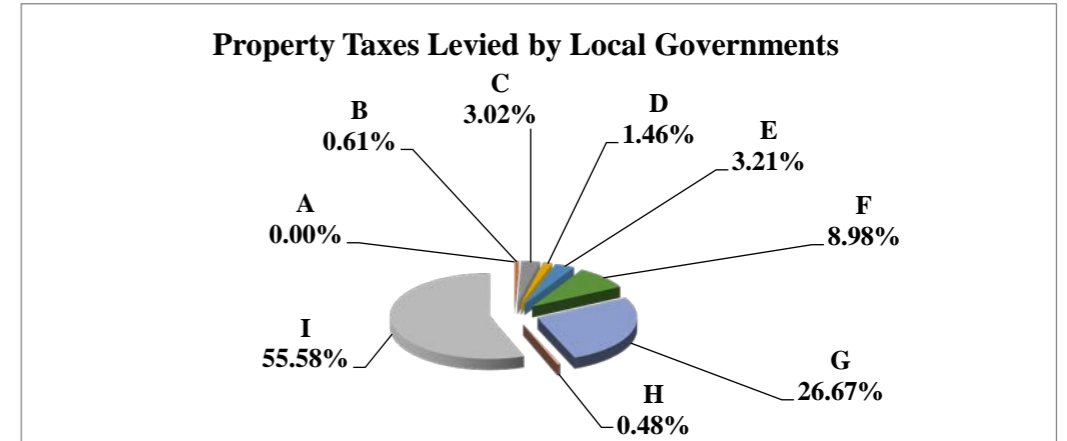
County Seat:	Bartlett, NE	Taxable Amland Acres:	
County Population:	774	Irrigated	63,224.29
Residential & Recreational Records:	425	Dryland	5,317.91
Commercial, Indust., & Mineral Records:	73	Grassland	289,738.55
Agricultural Records:	1,479	Wasteland	2,030.80
Total Taxable Real Property Records:	1,977	Other	517.10
		Total Acres	360,828.65

92 WHEELER COUNTY

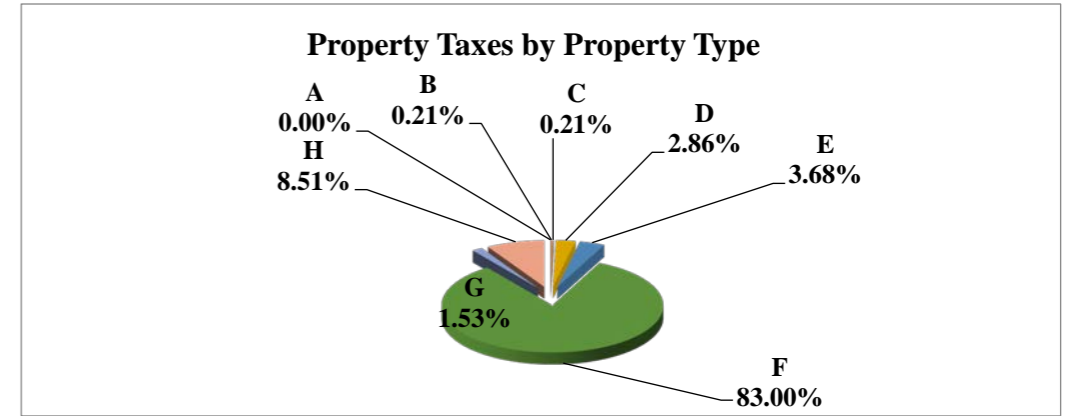
2022 Levels of Value	
Residential:	92%
Commercial:	100%
Agricultural:	69%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	639,247,288	40,368	0.0063	0.61%
C	FIRE DISTRICTS	639,247,289	199,049	0.0311	3.02%
D	EDUCATIONAL SERVICE UNITS	639,247,288	95,886	0.0150	1.46%
E	NATURAL RESOURCE DISTRICTS	639,247,288	211,476	0.0331	3.21%
F	COMMUNITY COLLEGE	639,247,288	591,305	0.0925	8.98%
G	COUNTY	639,247,288	1,756,783	0.2748	26.67%
H	CITY OR VILLAGE	10,302,973	31,446	0.3052	0.48%
I	SCHOOL DISTRICTS *	639,247,288	3,660,900	0.5727	55.58%
	WHEELER COUNTY	\$639,247,288	\$6,587,213	1.0305	100.00%

* Includes Learning Community and all School Bonds

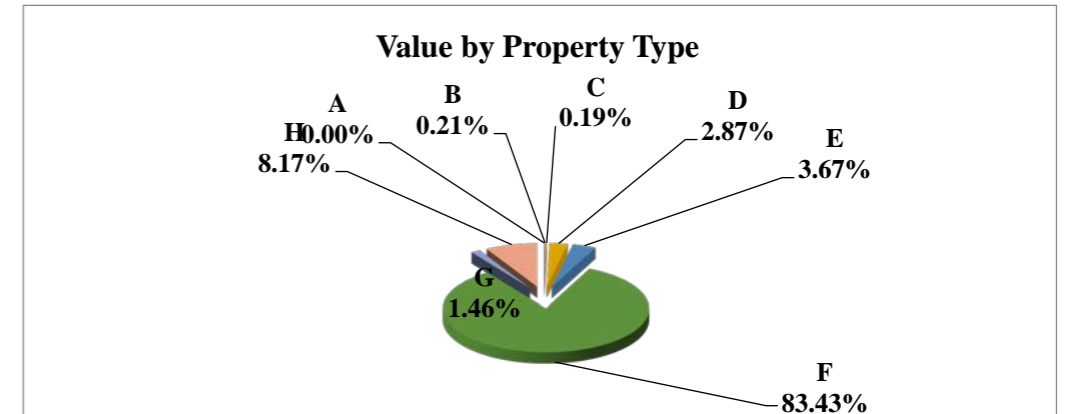


	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$0	\$0		0.00%
B	PUBLIC SERVIC ENTITIES	1,355,731	13,939	1.0281	0.21%
C	COMMERCIAL & INDUST. EQUIP.	1,203,849	14,131	1.1738	0.21%
D	AGRIC. MACHINERY & EQUIP.	18,322,316	188,524	1.0289	2.86%
E	AG-OUTBLDG & FARM SITE LAND	23,482,670	242,128	1.0311	3.68%
F	AGRICULTURAL LAND	533,337,282	5,467,161	1.0251	83.00%
G	COMMERCIAL, INDUST., & MINERAL	9,318,390	100,585	1.0794	1.53%
H	RESIDENTIAL **	52,227,050	560,746	1.0737	8.51%
	WHEELER COUNTY	\$639,247,288	\$6,587,213	1.0305	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$0	0.00%
B	PUBLIC SERVIC ENTITIES	1,355,731	0.21%
C	COMMERCIAL & INDUST. EQUIP.	1,203,849	0.19%
D	AGRIC. MACHINERY & EQUIP.	18,322,316	2.87%
E	AG-OUTBLDG & FARM SITE LAND	23,482,670	3.67%
F	AGRICULTURAL LAND	533,337,282	83.43%
G	COMMERCIAL, INDUST., & MINERAL	9,318,390	1.46%
H	RESIDENTIAL **	52,227,050	8.17%
	WHEELER COUNTY	\$639,247,288	100.00%

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



2022 Value & Taxes Levied by Taxing Subdivision & by Property Type

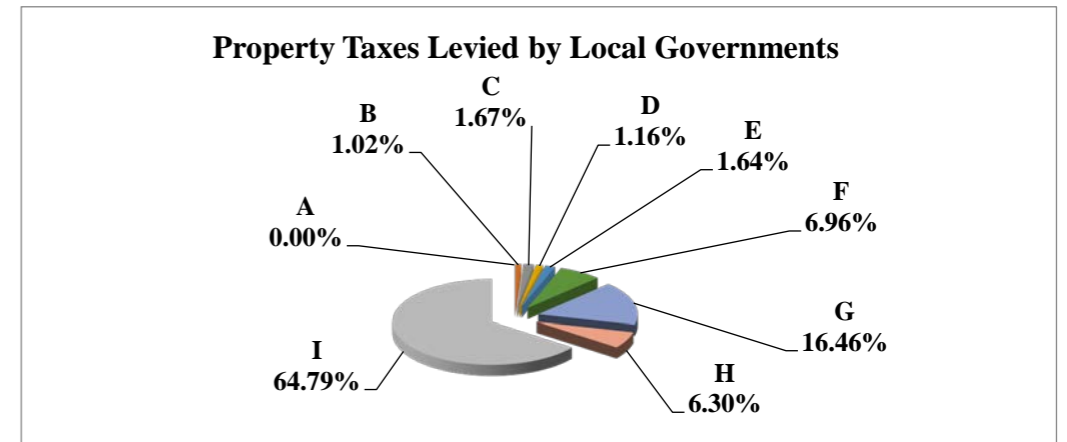
County Seat:	York, NE	Taxable Amland Acres:
County Population:	14,125	Irrigated 290,027.95
Residential & Recreational Records:	5,369	Dryland 26,517.54
Commercial, Indust., & Mineral Records:	977	Grassland 14,917.33
Agricultural Records:	3,818	Wasteland 2,178.24
Total Taxable Real Property Records:	10,164	Other 4,857.56
		Total Acres 338,498.62

93 YORK COUNTY

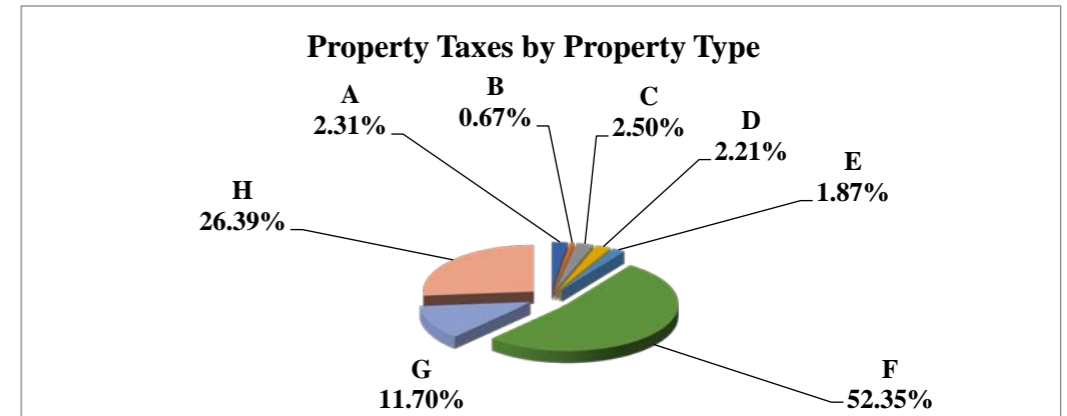
2022 Levels of Value	
Residential:	100%
Commercial:	98%
Agricultural:	73%
Ag Special Value:	--

	Taxing Subdivision:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	10,154,536,166	478,007	0.0047	1.02%
C	FIRE DISTRICTS	2,761,216,649	786,401	0.0285	1.67%
D	EDUCATIONAL SERVICE UNITS	3,494,747,028	543,623	0.0156	1.16%
E	NATURAL RESOURCE DISTRICTS	3,494,747,025	769,375	0.0220	1.64%
F	COMMUNITY COLLEGE	3,494,747,025	3,274,590	0.0937	6.96%
G	COUNTY	3,494,747,025	7,741,168	0.2215	16.46%
H	CITY OR VILLAGE	799,103,825	2,962,827	0.3708	6.30%
I	SCHOOL DISTRICTS *	3,494,747,022	30,468,729	0.8718	64.79%
	YORK COUNTY	\$3,494,747,025	\$47,024,719	1.3456	100.00%

* Includes Learning Community and all School Bonds



	Property Type:	2022 VALUE	2022 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$79,556,772	\$1,086,808	1.3661	2.31%
B	PUBLIC SERVIC ENTITIES	20,809,322	313,697	1.5075	0.67%
C	COMMERCIAL & INDUST. EQUIP.	72,258,545	1,177,735	1.6299	2.50%
D	AGRIC. MACHINERY & EQUIP.	87,534,877	1,039,224	1.1872	2.21%
E	AG-OUTBLDG & FARM SITE LAND	76,493,739	879,308	1.1495	1.87%
F	AGRICULTURAL LAND	2,082,136,868	24,616,544	1.1823	52.35%
G	COMMERCIAL, INDUST., & MINERAL	321,435,065	5,503,093	1.7120	11.70%
H	RESIDENTIAL **	754,521,837	12,408,311	1.6445	26.39%
	YORK COUNTY	\$3,494,747,025	\$47,024,719	1.3456	100.00%



	Property Type:	2022 VALUE	Value % of Total
A	RAILROADS	\$79,556,772	2.28%
B	PUBLIC SERVIC ENTITIES	20,809,322	0.60%
C	COMMERCIAL & INDUST. EQUIP.	72,258,545	2.07%
D	AGRIC. MACHINERY & EQUIP.	87,534,877	2.50%
E	AG-OUTBLDG & FARM SITE LAND	76,493,739	2.19%
F	AGRICULTURAL LAND	2,082,136,868	59.58%
G	COMMERCIAL, INDUST., & MINERAL	321,435,065	9.20%
H	RESIDENTIAL **	754,521,837	21.59%
	YORK COUNTY	\$3,494,747,025	100.00%

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

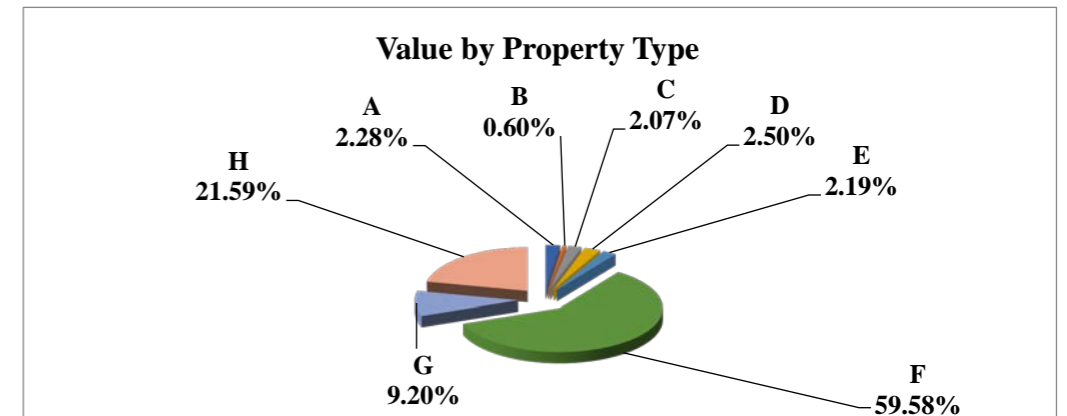


Table 20 2022 Record Counts for Real & Personal, Agricultural Land Acres, and Populations by County

		Real Property Abstract 2022				
County Number & Name	Population	Taxable	Exempt	Taxable	Acres	Acres
	US Census 2020	Records	Parcels	Agland Acres	Road & Ditch	Exempt
1 ADAMS	31,205	16,561	1,510	326,552.91	6,923.43	950.84
2 ANTELOPE	6,295	7,726	502	515,990.41	10,539.43	3,849.26
3 ARTHUR	434	1,132	4	455,377.22	2,112.16	0.00
4 BANNER	674	2,020	228	465,785.03	3,388.29	0.00
5 BLAINE	431	1,614	70	439,892.20	1,369.30	10,692.65
6 BOONE	5,379	6,132	306	422,851.58	7,660.53	40.35
7 BOX BUTTE	10,842	8,407	485	662,423.77	5,979.29	5,824.13
8 BOYD	1,810	3,743	185	330,626.55	4,257.69	102.11
9 BROWN	2,903	4,846	547	746,173.76	3,602.94	5,857.55
10 BUFFALO	50,084	23,966	1,526	567,345.52	10,290.30	2,130.93
11 BURT	6,722	7,019	449	287,300.78	5,430.44	2.61
12 BUTLER	8,369	8,687	728	350,727.47	7,639.28	1,224.02
13 CASS	26,598	19,157	1,997	299,614.32	5,677.56	391.91
14 CEDAR	8,380	9,144	358	438,878.48	8,718.96	3,482.07
15 CHASE	3,893	4,989	334	552,195.61	5,830.22	0.06
16 CHERRY	5,455	14,843	854	3,582,519.84	10,456.78	7,294.48
17 CHEYENNE	9,468	10,065	850	727,489.77	9,247.21	416.50
18 CLAY	6,104	7,462	388	300,540.56	8,136.81	7,697.30
19 COLFAX	10,582	8,373	525	241,483.52	5,270.36	2,954.56
20 CUMING	9,013	9,021	283	341,104.09	7,240.35	225.08
21 CUSTER	10,545	14,666	1,112	1,610,668.89	15,221.80	8,920.92
22 DAKOTA	21,582	10,093	535	148,864.59	2,279.58	1,294.52
23 DAWES	8,199	7,128	445	788,142.33	4,576.17	78,698.80
24 DAWSON	24,111	16,136	1,460	609,138.31	8,778.35	166.10
25 DEUEL	1,838	2,475	102	270,537.80	3,752.58	315.78
26 DIXON	5,606	5,994	561	281,191.21	5,346.75	6,498.84
27 DODGE	37,167	20,998	1,054	295,713.01	8,161.53	235.77
28 DOUGLAS	584,526	202,710	1,389	66,610.04	0.00	199.99
29 DUNDY	1,654	4,050	193	570,287.88	4,643.27	6,930.14
30 FILLMORE	5,551	6,953	325	343,123.87	7,855.63	326.53
31 FRANKLIN	2,889	5,021	578	350,408.05	5,893.65	4,196.02
32 FRONTIER	2,519	3,991	385	596,662.95	5,649.17	6.80
33 FURNAS	4,636	6,155	636	440,438.32	7,481.99	4,208.58
34 GAGE	21,704	16,571	1,348	506,612.06	11,280.42	557.26
35 GARDEN	1,874	4,613	100	1,045,499.08	4,673.67	142.33
36 GARFIELD	1,813	2,466	1	355,354.45	1,855.18	0.00
37 GOSPER	1,893	3,139	275	279,567.44	4,527.85	462.39
38 GRANT	611	1,743	130	495,352.61	1,548.99	634.53
39 GREELEY	2,188	3,263	351	352,521.38	4,218.71	1,469.16
40 HALL	62,895	26,692	1,279	296,963.68	6,273.54	10,411.87
41 HAMILTON	9,429	8,998	351	321,326.89	7,236.15	1,265.12
42 HARLAN	3,073	5,004	0	321,195.86	6,382.30	0.00
43 HAYES	856	2,494	89	445,048.18	5,282.71	2,502.09
44 HITCHCOCK	2,616	4,498	308	437,424.96	5,035.44	602.84
45 HOLT	10,127	12,576	483	1,497,351.74	18,241.82	558.06
46 HOOKER	711	1,850	147	454,034.20	1,008.44	343.87
47 HOWARD	6,475	5,692	440	334,866.02	5,815.47	3,731.36
48 JEFFERSON	7,240	7,738	389	339,494.12	6,505.53	0.00
49 JOHNSON	5,290	4,413	515	224,238.51	4,599.47	426.05
50 KEARNEY	6,688	6,101	283	309,805.37	7,222.29	3,467.42
51 KEITH	8,335	9,289	681	634,040.31	5,195.38	31,828.93
52 KEYA PAHA	769	2,532	167	483,114.82	3,405.80	379.24
53 KIMBALL	3,434	5,055	497	587,568.51	5,290.82	1,596.17
54 KNOX	8,391	11,194	1,228	636,524.24	10,174.36	28,104.22
55 LANCASTER	322,608	116,266	3,487	383,162.94	14.35	1,233.54
56 LINCOLN	34,676	22,634	1,589	1,537,396.95	14,834.41	18,664.30
57 LOGAN	716	1,544	33	361,672.40	1,573.69	10.03
58 LOUP	607	1,802	128	348,465.98	1,105.11	0.00
59 MADISON	35,585	18,212	1,315	326,544.68	6,759.83	1,094.77
60 MCPHERSON	399	1,628	42	550,204.72	1,627.60	0.00
61 MERRICK	7,668	7,261	876	292,413.06	5,354.76	3,283.85
62 MORRILL	4,555	7,352	518	895,362.19	6,254.29	876.58
63 NANCE	3,380	4,421	472	265,887.43	4,371.38	3,478.27
64 NEMAHA	7,074	6,223	427	236,038.82	4,684.01	235.49
65 NUCKOLLS	4,095	5,603	893	348,429.91	6,907.91	1,456.68
66 OTOE	15,912	11,714	1,019	350,442.54	6,534.72	117.13
67 PAWNEE	2,544	4,130	214	261,116.53	5,260.02	80.06
68 PERKINS	2,858	4,606	236	546,831.56	9,021.52	0.00
69 PHELPS	8,968	7,261	801	319,002.26	7,133.52	12,210.24
70 PIERCE	7,317	6,328	177	342,090.84	7,330.08	0.00
71 PLATTE	34,296	20,082	701	388,339.34	8,288.74	4,639.46
72 POLK	5,214	5,918	421	264,244.36	5,457.88	21.29
73 RED WILLOW	10,702	8,638	804	436,520.38	6,861.13	0.00
74 RICHARDSON	7,871	9,531	837	324,878.89	5,509.90	2,868.40
75 ROCK	1,262	3,153	248	627,398.13	3,179.94	3,642.89
76 SALINE	14,292	10,130	1,062	341,206.95	7,426.35	234.12
77 SARPY	190,604	69,945	2,679	77,275.69	1.48	1,033.13
78 SAUNDERS	22,278	16,696	1,051	415,633.37	8,886.83	15,134.63
79 SCOTTS BLUFF	36,084	21,960	1,582	407,358.14	10,298.73	11,648.98
80 SEWARD	17,609	10,606	1	327,749.94	6,563.01	0.00
81 SHERIDAN	5,127	8,426	740	1,548,310.43	6,448.15	0.94
82 SHERMAN	2,959	3,840	540	340,537.84	5,292.02	2.31
83 SIOUX	1,135	4,493	305	1,194,924.83	5,488.63	4,110.76
84 STANTON	5,842	5,663	313	256,246.05	4,860.30	1,494.16
85 THAYER	5,034	6,483	466	345,228.48	7,044.35	611.47
86 THOMAS	669	1,776	54	367,297.77	1,109.91	643.20
87 THURSTON	6,773	4,488	1,369	182,085.59	3,536.12	56,035.50
88 VALLEY	4,059	4,485	492	344,957.51	5,005.49	7,368.77
89 WASHINGTON	20,865	13,665	612	213,363.99	3,518.95	641.00
90 WAYNE	9,697	6,526	371	262,751.76	5,910.39	522.79
91 WEBSTER	3,395	4,681	224	349,923.14	6,835.75	1,861.06
92 WHEELER	774	1,977	86	360,828.65	1,916.53	539.32
93 YORK	14,125	10,164	529	338,498.62	7,889.65	940.65
STATE TOTALS	1,961,504	1,107,509	57,680	45,865,187.73	551,283.57	410,353.88

Table 20 2022 Record Counts (continued)

County Number & Name	Residential Unimproved Land	Residential Improved Land	Residential Improvements	Total Taxable Residential Records	Recreation Unimproved Land	Recreation Improved Land	Recreation Improvements	Total Taxable Recreation Records
1 ADAMS	738	10,349	10,917	11,655	5	2	2	7
2 ANTELOPE	783	2,252	2,283	3,066	24	15	20	44
3 ARTHUR	22	106	113	135	0	0	0	0
4 BANNER	76	95	98	174	0	0	0	0
5 BLAINE	66	142	146	212	0	0	0	0
6 BOONE	653	1,868	1,903	2,556	0	0	0	0
7 BOX BUTTE	644	3,633	4,061	4,705	0	3	3	3
8 BOYD	325	768	782	1,107	15	41	132	147
9 BROWN	241	1,326	1,358	1,599	128	162	178	306
10 BUFFALO	1,080	13,895	15,102	16,182	47	14	14	61
11 BURT	452	2,632	2,757	3,209	2	7	116	118
12 BUTLER	835	2,764	2,899	3,734	93	77	265	358
13 CASS	2,062	10,340	10,648	12,710	210	44	49	259
14 CEDAR	1,038	2,657	2,686	3,724	92	172	260	352
15 CHASE	188	1,422	1,555	1,743	1	0	27	28
16 CHERRY	782	1,784	1,845	2,627	15	30	30	45
17 CHEYENNE	1,062	3,711	3,851	4,913	0	1	1	1
18 CLAY	756	2,529	2,559	3,315	7	1	1	8
19 COLFAX	583	2,913	3,149	3,732	89	89	139	228
20 CUMING	774	2,782	2,868	3,642	32	22	47	79
21 CUSTER	800	3,892	3,945	4,745	0	0	0	0
22 DAKOTA	803	5,425	6,007	6,810	0	0	0	0
23 DAWES	354	2,692	2,894	3,248	0	0	0	0
24 DAWSON	1,950	7,016	7,999	9,949	32	313	320	352
25 DEUEL	136	778	794	930	0	0	0	0
26 DIXON	578	1,833	1,860	2,438	0	4	114	114
27 DODGE	1,136	12,436	13,417	14,553	189	30	100	289
28 DOUGLAS	15,391	173,270	173,270	188,661	0	0	0	0
29 DUNDY	174	759	771	945	0	6	6	6
30 FILLMORE	666	2,296	2,326	2,992	0	0	0	0
31 FRANKLIN	533	1,336	1,353	1,886	2	1	1	3
32 FRONTIER	99	809	820	919	3	10	145	148
33 FURNAS	441	2,145	2,141	2,582	0	0	0	0
34 GAGE	1,389	8,064	8,144	9,533	4	0	2	6
35 GARDEN	216	874	887	1,103	1	0	0	1
36 GARFIELD	162	730	768	930	0	0	15	15
37 GOSPER	275	920	1,006	1,281	0	36	40	40
38 GRANT	121	209	235	356	0	0	0	0
39 GREELEY	240	840	860	1,100	0	0	0	0
40 HALL	1,603	17,869	18,590	20,193	1	2	18	19
41 HAMILTON	1,360	3,325	3,602	4,962	28	5	44	72
42 HARLAN	321	1,629	1,641	1,962	0	13	332	332
43 HAYES	100	206	223	323	0	0	0	0
44 HITCHCOCK	230	1,170	1,187	1,417	17	179	179	196
45 HOLT	561	3,417	3,587	4,148	4	0	0	4
46 HOOKER	80	318	329	409	0	0	0	0
47 HOWARD	297	2,173	2,244	2,541	27	29	29	56
48 JEFFERSON	1,168	2,980	3,050	4,218	5	5	5	10
49 JOHNSON	170	1,538	1,568	1,738	1	3	3	4
50 KEARNEY	791	2,387	2,529	3,320	0	0	0	0
51 KEITH	632	4,664	4,731	5,363	616	63	63	679
52 KEYA PAHA	185	198	269	454	0	0	0	0
53 KIMBALL	463	1,499	1,639	2,102	0	0	0	0
54 KNOX	361	2,564	2,638	2,999	1,206	742	770	1,976
55 LANCASTER	5,731	95,287	95,287	101,018	0	0	0	0
56 LINCOLN	1,490	11,800	13,122	14,612	102	81	82	184
57 LOGAN	107	208	210	317	0	0	0	0
58 LOUP	288	310	316	604	0	0	0	0
59 MADISON	1,225	11,263	11,591	12,816	1	0	0	1
60 MCPHERSON	40	82	86	126	0	0	0	0
61 MERRICK	758	2,919	3,130	3,888	16	3	3	19
62 MORRILL	825	1,548	1,734	2,559	5	0	0	5
63 NANCE	432	1,314	1,338	1,770	16	11	23	39
64 NEMAHA	484	2,513	2,572	3,056	41	2	2	43
65 NUCKOLLS	409	1,676	1,692	2,101	0	0	0	0
66 OTOE	873	5,802	5,988	6,861	57	54	57	114
67 PAWNEE	347	959	976	1,323	53	37	39	92
68 PERKINS	186	1,029	1,057	1,243	0	0	0	0
69 PHELPS	563	3,120	3,253	3,816	1	0	0	1
70 PIERCE	377	2,523	2,562	2,939	0	1	1	1
71 PLATTE	1,866	10,683	11,319	13,185	48	15	18	66
72 POLK	507	1,704	1,833	2,340	16	57	245	261
73 RED WILLOW	962	4,055	4,205	5,167	0	0	0	0
74 RICHARDSON	1,215	3,399	3,467	4,682	17	11	13	30
75 ROCK	165	570	597	762	11	4	7	18
76 SALINE	646	4,477	4,688	5,334	24	20	66	90
77 SARPY	7,211	57,001	57,352	64,563	94	45	289	383
78 SAUNDERS	904	8,234	8,371	9,275	58	21	27	85
79 SCOTTS BLUFF	2,880	12,286	13,188	16,068	8	2	2	10
80 SEWARD	534	5,640	5,750	6,284	2	6	31	33
81 SHERIDAN	684	1,768	1,884	2,568	16	3	3	19
82 SHERMAN	244	1,036	1,053	1,297	4	293	294	298
83 SIOUX	147	278	296	443	3	4	4	7
84 STANTON	262	1,826	1,943	2,205	0	0	0	0
85 THAYER	700	2,218	2,276	2,976	36	9	9	45
86 THOMAS	203	302	324	527	0	0	0	0
87 THURSTON	555	1,260	1,302	1,857	25	3	3	28
88 VALLEY	425	1,503	1,538	1,963	0	0	0	0
89 WASHINGTON	2,094	5,732	6,180	8,274	2	9	16	18
90 WAYNE	738	2,629	2,690	3,428	0	0	0	0
91 WEBSTER	340	1,357	1,390	1,730	1	12	12	13
92 WHEELER	114	295	302	416	9	0	0	9
93 YORK	487	4,712	4,850	5,337	9	7	23	32
STATE TOTALS	84,964	615,547	630,616	715,580	3,571	2,831	4,739	8,310

Table 20 2022 Record Counts (continued)

County Number & Name	Agricultural Unimproved Land	Agricultural Improved Land	Agricultural Improvements	Total Taxable Agricultural Records	Agric. Records with Ag-Home Site Improvements	Agric. Records with Ag-Farm Site Improvements
1 ADAMS	2,376	795	827	3,203	463	774
2 ANTELOPE	2,545	1,406	1,478	4,023	831	1,297
3 ARTHUR	831	119	121	952	99	118
4 BANNER	1,188	351	389	1,577	218	360
5 BLAINE	1,155	194	197	1,352	151	181
6 BOONE	2,023	1,020	1,102	3,125	569	1,070
7 BOX BUTTE	2,285	580	622	2,907	376	588
8 BOYD	1,679	571	594	2,273	376	566
9 BROWN	2,213	453	470	2,683	298	444
10 BUFFALO	3,505	1,697	1,733	5,238	1,193	1,590
11 BURT	2,417	836	864	3,281	448	833
12 BUTLER	2,746	1,354	1,441	4,187	758	1,409
13 CASS	3,887	1,314	1,341	5,228	881	1,258
14 CEDAR	3,074	1,229	1,348	4,422	827	1,183
15 CHASE	2,089	544	580	2,669	312	543
16 CHERRY	10,361	1,065	1,146	11,507	860	1,002
17 CHEYENNE	2,691	700	747	3,438	357	728
18 CLAY	2,661	754	828	3,489	409	815
19 COLFAX	2,941	851	892	3,833	579	860
20 CUMING	3,291	1,199	1,288	4,579	846	1,241
21 CUSTER	6,913	2,145	2,215	9,128	1,309	2,103
22 DAKOTA	1,923	397	410	2,333	277	338
23 DAWES	2,536	730	785	3,321	600	711
24 DAWSON	3,474	1,096	1,143	4,617	694	1,095
25 DEUEL	994	293	307	1,301	183	299
26 DIXON	2,245	796	855	3,100	515	763
27 DODGE	3,432	878	928	4,360	595	848
28 DOUGLAS	994	707	707	1,701	689	395
29 DUNDY	1,860	583	618	2,478	312	605
30 FILLMORE	2,667	620	708	3,375	291	678
31 FRANKLIN	2,119	587	621	2,740	341	576
32 FRONTIER	2,068	631	653	2,721	387	631
33 FURNAS	2,528	574	594	3,122	313	584
34 GAGE	4,072	1,612	1,724	5,796	1,122	1,630
35 GARDEN	2,777	513	522	3,299	328	503
36 GARFIELD	1,054	300	316	1,370	215	303
37 GOSPER	1,391	300	313	1,704	176	289
38 GRANT	1,175	131	136	1,311	105	125
39 GREELEY	1,353	546	596	1,949	305	572
40 HALL	2,535	989	1,039	3,574	676	926
41 HAMILTON	2,630	711	799	3,429	314	792
42 HARLAN	1,858	515	536	2,394	326	443
43 HAYES	1,643	444	455	2,098	273	447
44 HITCHCOCK	1,867	459	482	2,349	266	449
45 HOLT	5,487	1,920	2,024	7,511	1,121	1,885
46 HOOKER	1,252	82	85	1,337	66	76
47 HOWARD	1,705	954	1,001	2,706	642	954
48 JEFFERSON	2,113	803	860	2,973	495	833
49 JOHNSON	1,573	771	796	2,369	432	771
50 KEARNEY	1,850	513	551	2,401	305	538
51 KEITH	1,945	499	523	2,468	324	505
52 KEYA PAHA	1,572	417	433	2,005	306	390
53 KIMBALL	1,496	423	460	1,956	227	455
54 KNOX	4,101	1,419	1,472	5,573	1,102	1,099
55 LANCASTER	4,284	2,820	2,820	7,104	2,446	2,191
56 LINCOLN	4,806	1,341	1,421	6,227	940	1,258
57 LOGAN	974	191	196	1,170	149	187
58 LOUP	910	227	238	1,148	180	224
59 MADISON	2,357	1,068	1,155	3,512	698	1,110
60 MCPHERSON	1,293	188	192	1,485	126	187
61 MERRICK	2,110	780	835	2,945	465	812
62 MORRILL	3,418	882	915	4,333	624	869
63 NANCE	1,813	539	581	2,394	287	556
64 NEMAHA	1,867	780	797	2,664	421	756
65 NUCKOLLS	2,113	951	1,026	3,139	612	985
66 OTOE	2,712	1,125	1,159	3,871	603	1,134
67 PAWNEE	1,559	882	902	2,461	498	875
68 PERKINS	2,532	516	545	3,077	286	522
69 PHELPS	1,958	835	880	2,838	517	824
70 PIERCE	1,919	959	1,047	2,966	592	981
71 PLATTE	3,728	1,513	1,582	5,310	1,022	1,374
72 POLK	1,917	1,041	1,112	3,029	580	1,065
73 RED WILLOW	2,085	566	591	2,676	365	525
74 RICHARDSON	2,881	1,147	1,164	4,045	617	1,100
75 ROCK	1,834	391	394	2,228	259	356
76 SALINE	2,765	1,070	1,157	3,922	605	1,130
77 SARPY	969	850	859	1,828	712	727
78 SAUNDERS	4,857	1,488	1,564	6,421	1,019	1,445
79 SCOTTS BLUFF	2,419	1,274	1,282	3,701	959	1,179
80 SEWARD	2,391	1,070	1,173	3,564	644	1,149
81 SHERIDAN	4,381	958	1,012	5,393	747	961
82 SHERMAN	1,253	752	773	2,026	460	730
83 SIOUX	3,291	634	667	3,958	466	618
84 STANTON	2,524	692	749	3,273	479	675
85 THAYER	2,060	841	917	2,977	361	907
86 THOMAS	995	135	139	1,134	107	136
87 THURSTON	1,743	515	586	2,329	274	580
88 VALLEY	1,425	682	720	2,145	426	692
89 WASHINGTON	2,590	1,987	2,020	4,610	1,612	1,772
90 WAYNE	1,838	701	754	2,592	461	727
91 WEBSTER	1,980	596	623	2,603	358	612
92 WHEELER	1,080	383	399	1,479	260	364
93 YORK	2,773	944	1,045	3,818	524	974
STATE TOTALS	225,564	75,704	79,666	305,230	49,244	73,740

Table 20 2022 Record Counts (continued)

County Number & Name	Commercial Unimproved Land	Commercial Improved Land	Commercial Improvements	Total Taxable Commercial Records	Industrial Unimproved Land	Industrial Improved Land	Industrial Improvements	Total Taxable Industrial Records
1 ADAMS	328	1,251	1,281	1,609	26	60	61	87
2 ANTELOPE	93	450	495	588	0	5	5	5
3 ARTHUR	15	25	30	45	0	0	0	0
4 BANNER	5	4	5	10	0	0	0	0
5 BLAINE	6	36	44	50	0	0	0	0
6 BOONE	84	360	365	449	1	1	1	2
7 BOX BUTTE	110	592	673	783	3	6	6	9
8 BOYD	34	165	182	216	0	0	0	0
9 BROWN	32	210	223	255	0	0	0	0
10 BUFFALO	331	1,848	1,885	2,216	8	31	30	38
11 BURT	48	344	356	404	0	6	7	7
12 BUTLER	57	307	336	393	2	9	9	11
13 CASS	176	695	699	875	42	26	27	69
14 CEDAR	109	514	531	640	2	4	4	6
15 CHASE	64	394	419	483	0	0	0	0
16 CHERRY	191	456	467	658	0	0	0	0
17 CHEYENNE	187	566	585	772	38	48	48	86
18 CLAY	129	429	433	562	13	74	75	88
19 COLFAX	78	485	497	575	1	3	4	5
20 CUMING	127	565	584	711	1	10	9	10
21 CUSTER	139	632	650	789	0	4	4	4
22 DAKOTA	194	703	713	907	17	25	26	43
23 DAWES	85	439	457	542	4	5	5	9
24 DAWSON	153	966	1,029	1,182	7	27	28	35
25 DEUEL	18	134	145	163	0	0	0	0
26 DIXON	84	229	245	329	0	11	12	12
27 DODGE	249	1,187	1,212	1,461	90	226	243	333
28 DOUGLAS	2,093	7,873	7,873	9,966	521	1,861	1,861	2,382
29 DUNDY	51	139	145	196	0	0	0	0
30 FILLMORE	83	465	489	572	2	13	12	14
31 FRANKLIN	114	227	255	369	2	4	5	7
32 FRONTIER	24	142	167	191	0	0	0	0
33 FURNAS	97	325	334	431	7	4	3	10
34 GAGE	215	932	978	1,193	9	33	34	43
35 GARDEN	27	138	146	173	0	0	0	0
36 GARFIELD	9	125	129	138	1	12	12	13
37 GOSPER	10	94	99	109	0	1	2	2
38 GRANT	13	55	63	76	0	0	0	0
39 GREELEY	35	165	179	214	0	0	0	0
40 HALL	496	2,219	2,374	2,870	3	25	33	36
41 HAMILTON	98	365	410	508	6	17	19	25
42 HARLAN	46	233	252	298	0	0	0	0
43 HAYES	14	45	47	61	0	0	0	0
44 HITCHCOCK	30	167	191	221	0	2	2	2
45 HOLT	126	708	776	902	1	10	10	11
46 HOOKER	21	81	83	104	0	0	0	0
47 HOWARD	58	317	331	389	0	0	0	0
48 JEFFERSON	86	382	425	511	11	15	15	26
49 JOHNSON	42	252	257	299	0	3	3	3
50 KEARNEY	74	290	304	378	0	0	0	0
51 KEITH	159	512	540	699	2	14	14	16
52 KEYA PAHA	10	54	63	73	0	0	0	0
53 KIMBALL	79	381	433	512	1	8	9	10
54 KNOX	86	531	560	646	0	0	0	0
55 LANCASTER	1,691	6,254	6,254	7,945	9	190	190	199
56 LINCOLN	236	1,255	1,338	1,574	9	12	12	21
57 LOGAN	8	35	35	43	0	0	0	0
58 LOUP	5	32	45	50	0	0	0	0
59 MADISON	305	1,507	1,529	1,834	13	36	36	49
60 MCPHERSON	6	8	11	17	0	0	0	0
61 MERRICK	56	312	344	400	0	3	4	4
62 MORRILL	63	273	285	348	7	7	8	15
63 NANCE	29	172	186	215	0	3	3	3
64 NEMAHA	72	371	383	455	0	5	5	5
65 NUCKOLLS	63	277	291	354	5	4	4	9
66 OTOE	187	642	656	843	8	17	17	25
67 PAWNEE	52	185	199	251	0	3	3	3
68 PERKINS	68	177	195	263	0	1	1	1
69 PHELPS	120	455	473	593	2	9	9	11
70 PIERCE	60	347	359	419	0	2	3	3
71 PLATTE	232	1,171	1,217	1,449	11	60	60	71
72 POLK	34	229	251	285	0	3	3	3
73 RED WILLOW	129	591	610	739	0	0	0	0
74 RICHARDSON	155	439	450	605	11	8	8	19
75 ROCK	28	112	117	145	0	0	0	0
76 SALINE	107	540	663	770	4	10	10	14
77 SARPY	565	1,567	1,588	2,153	200	815	818	1,018
78 SAUNDERS	159	723	755	914	1	0	0	1
79 SCOTTS BLUFF	334	1,770	1,780	2,114	1	24	24	25
80 SEWARD	116	538	594	710	6	9	9	15
81 SHERIDAN	79	357	367	446	0	0	0	0
82 SHERMAN	46	167	172	218	0	1	1	1
83 SIOUX	31	42	52	83	0	0	0	0
84 STANTON	28	140	149	177	2	5	6	8
85 THAYER	81	378	399	480	0	5	5	5
86 THOMAS	19	58	64	83	0	0	0	0
87 THURSTON	49	197	215	264	1	9	9	10
88 VALLEY	78	244	255	333	19	25	25	44
89 WASHINGTON	133	555	567	700	21	30	41	62
90 WAYNE	85	409	413	498	0	8	8	8
91 WEBSTER	22	177	187	209	2	2	124	126
92 WHEELER	8	38	65	73	0	0	0	0
93 YORK	176	752	784	960	0	17	17	17
STATE TOTALS	13,037	54,699	56,741	69,778	1,153	3,926	4,101	5,254

Table 20 2022 Record Counts (continued) --- Agricultural Land Acres

County Number & Name	Acres Irrigated	Acres Dryland	Acres Grassland	Acres Wasteland	Acres Other Ag. Classif.	Total Acres Taxable Agland	Acres in Special Value (greenbelt)	Acres Road & Ditch	Acres Exempt
1 ADAMS	241,317.21	43,891.70	39,332.10	1,293.82	718.08	326,552.91	0.00	6,923.43	950.84
2 ANTELOPE	305,598.60	69,282.97	128,323.12	5,996.14	6,789.58	515,990.41	0.00	10,539.43	3,849.26
3 ARTHUR	10,855.65	0.00	440,610.57	3,911.00	0.00	455,377.22	0.00	2,112.16	0.00
4 BANNER	23,942.01	124,449.20	292,528.68	20,898.90	3,966.24	465,785.03	0.00	3,388.29	0.00
5 BLAINE	12,383.44	334.73	420,031.43	4,141.82	3,000.78	439,892.20	0.00	1,369.30	10,692.65
6 BOONE	209,246.69	95,256.40	109,961.13	5,734.08	2,653.28	422,851.58	0.00	7,660.53	40.35
7 BOX BUTTE	151,564.69	182,939.86	314,268.91	3,933.46	9,716.85	662,423.77	0.00	5,979.29	5,824.13
8 BOYD	8,753.08	90,473.74	213,012.99	15,636.82	2,749.92	330,626.55	0.00	4,257.69	102.11
9 BROWN	67,871.13	2,959.82	675,213.45	129.36	0.00	746,173.76	63,630.33	3,602.94	5,857.55
10 BUFFALO	261,553.17	55,268.67	229,804.42	18,734.57	1,984.69	567,345.52	66,459.14	10,290.30	2,130.93
11 BURT	56,058.44	187,403.43	29,927.32	3,804.36	10,107.23	287,300.78	0.00	5,430.44	2.61
12 BUTLER	135,463.52	146,200.50	65,434.84	2,302.41	1,326.20	350,727.47	0.00	7,639.28	1,224.02
13 CASS	2,886.69	253,649.02	40,030.15	817.46	2,231.00	299,614.32	295,892.97	5,677.56	391.91
14 CEDAR	146,342.47	203,558.48	82,933.87	4,233.67	1,809.99	438,878.48	0.00	8,718.96	3,482.07
15 CHASE	189,610.98	102,316.39	257,754.44	1,015.25	1,498.55	552,195.61	0.00	5,830.22	0.06
16 CHERRY	56,777.88	16,877.89	3,454,644.06	53,742.78	477.23	3,582,519.84	0.00	10,456.78	7,294.48
17 CHEYENNE	60,590.52	401,503.43	248,172.99	15,872.66	1,350.17	727,489.77	0.00	9,247.21	416.50
18 CLAY	228,083.77	49,301.91	22,746.97	21.53	386.38	300,540.56	0.00	8,136.81	7,697.30
19 COLFAX	78,568.30	130,035.40	25,719.85	6,585.70	574.27	241,483.52	0.00	5,270.36	2,954.56
20 CUMING	59,547.41	236,513.57	33,150.81	3,789.15	8,103.15	341,104.09	0.00	7,240.35	225.08
21 CUSTER	282,995.33	152,761.44	1,171,884.64	3,027.48	0.00	1,610,668.89	0.00	15,221.80	8,920.92
22 DAKOTA	16,886.31	96,146.39	29,163.44	6,459.36	209.09	148,864.59	0.00	2,279.58	1,294.52
23 DAWES	19,544.93	118,523.32	644,131.96	5,849.98	92.14	788,142.33	174,092.19	4,576.17	78,698.80
24 DAWSON	292,471.09	28,067.29	266,132.29	1,890.23	20,577.41	609,138.31	0.00	8,778.35	166.10
25 DEUEL	21,986.48	172,270.97	75,745.27	0.00	535.08	270,537.80	0.00	3,752.58	315.78
26 DIXON	33,137.06	181,619.39	58,718.25	7,275.91	440.60	281,191.21	0.00	5,346.75	6,498.84
27 DODGE	112,815.14	150,442.73	16,072.34	16,382.80	0.00	295,713.01	0.00	8,161.53	235.77
28 DOUGLAS	11,700.91	41,018.90	11,625.98	1,757.51	506.74	66,610.04	66,610.04	0.00	199.99
29 DUNDY	120,922.91	92,548.99	355,772.74	321.74	721.50	570,287.88	0.00	4,643.27	6,930.14
30 FILLMORE	243,179.06	72,356.53	23,120.47	3,869.56	598.25	343,123.87	0.00	7,855.63	326.53
31 FRANKLIN	113,290.38	66,755.94	169,818.65	543.08	0.00	350,408.05	0.00	5,893.65	4,196.02
32 FRONTIER	76,829.80	154,509.97	365,127.04	0.00	196.14	596,662.95	0.00	5,649.17	6.80
33 FURNAS	68,427.37	188,624.26	176,279.11	6,671.20	436.38	440,438.32	0.00	7,481.99	4,208.58
34 GAGE	76,484.94	306,681.13	111,988.88	11,332.60	124.51	506,612.06	426,983.02	11,280.42	557.26
35 GARDEN	38,017.02	105,299.11	883,032.58	17,921.50	1,228.87	1,045,499.08	26,474.05	4,673.67	142.33
36 GARFIELD	20,649.16	6,967.82	317,650.53	9,796.52	290.42	355,354.45	0.00	1,855.18	0.00
37 GOSPER	93,755.87	54,214.43	130,878.62	558.41	160.11	279,567.44	0.00	4,527.85	462.39
38 GRANT	1,881.64	0.00	483,206.13	10,264.84	0.00	495,352.61	0.00	1,548.99	634.53
39 GREELEY	108,680.61	30,729.07	211,076.97	711.21	1,323.52	352,521.38	0.00	4,218.71	1,469.16
40 HALL	219,428.38	16,837.80	49,938.55	4,363.16	6,395.79	296,963.68	0.00	6,273.54	10,411.87
41 HAMILTON	272,505.64	20,987.10	22,895.54	2,131.65	2,806.96	321,326.89	0.00	7,236.15	1,265.12
42 HARLAN	103,813.99	99,644.61	112,618.26	5,119.00	0.00	321,195.86	0.00	6,382.30	0.00
43 HAYES	68,891.85	99,585.88	275,340.31	673.69	556.45	445,048.18	0.00	5,282.71	2,502.09
44 HITCHCOCK	33,534.89	183,173.40	220,716.67	0.00	0.00	437,424.96	34,753.30	5,035.44	602.84
45 HOLT	290,608.24	45,749.79	1,102,197.11	47,387.10	11,409.50	1,497,351.74	0.00	18,241.82	558.06
46 HOOKER	3,847.71	0.00	447,719.14	2,447.15	20.20	454,034.20	0.00	1,008.44	343.87
47 HOWARD	140,220.86	34,025.47	157,919.29	1,956.45	743.95	334,866.02	124.52	5,815.47	3,731.36
48 JEFFERSON	100,782.14	128,124.37	106,599.10	3,927.61	60.90	339,494.12	0.00	6,505.53	0.00
49 JOHNSON	25,880.90	107,050.75	90,375.16	931.70	0.00	224,238.51	0.00	4,599.47	426.05
50 KEARNEY	227,944.32	43,398.56	34,871.64	1,904.67	1,686.18	309,805.37	0.00	7,222.29	3,467.42
51 KEITH	109,174.49	107,120.34	399,681.83	953.37	17,110.28	634,040.31	47,275.05	5,195.38	31,828.93
52 KEYA PAHA	27,132.78	36,379.50	414,980.45	4,622.09	0.00	483,114.82	0.00	3,405.80	379.24
53 KIMBALL	39,974.23	239,055.28	308,539.00	0.00	0.00	587,568.51	0.00	5,290.82	1,596.17
54 KNOX	88,544.57	202,795.35	325,439.76	13,017.27	6,727.29	636,524.24	516.33	10,174.36	28,104.22
55 LANCASTER	22,114.99	262,819.21	77,069.78	21,158.96	0.00	383,162.94	385,701.06	14.35	1,233.54
56 LINCOLN	242,835.26	96,388.31	1,163,269.27	10,596.49	24,307.62	1,537,396.95	52,478.87	14,834.41	18,664.30
57 LOGAN	33,034.58	10,667.14	315,733.52	2,096.32	140.84	361,672.40	0.00	1,573.69	10.03
58 LOUP	15,353.73	6,732.88	322,112.11	2,890.72	1,376.54	348,465.98	0.00	1,105.11	0.00
59 MADISON	126,293.50	143,667.93	49,148.53	4,409.19	3,025.53	326,544.68	476.45	6,759.83	1,094.77
60 MCPHERSON	15,034.98	1,823.37	528,636.54	4,175.81	534.02	550,204.72	0.00	1,627.60	0.00
61 MERRICK	187,759.65	15,994.30	68,603.02	5,035.91	15,020.18	292,413.06	251.79	5,354.76	3,283.85
62 MORRILL	125,937.37	63,053.17	669,223.27	28,593.80	8,554.58	895,362.19	0.00	6,254.29	876.58
63 NANCE	78,602.21	72,470.11	106,214.90	7,508.74	1,091.47	265,887.43	0.00	4,371.38	3,478.27
64 NEMAHA	11,906.25	171,205.23	48,719.51	4,207.83	0.00	236,038.82	0.00	4,684.01	235.49
65 NUCKOLLS	72,895.91	158,929.57	115,746.94	716.74	140.75	348,429.91	0.00	6,907.91	1,456.68
66 OTOE	6,209.74	269,991.35	69,576.32	2,129.50	2,535.63	350,442.54	0.00	6,534.72	117.13
67 PAWNEE	3,190.54	138,067.07	116,780.19	2,872.23	206.50	261,116.53	0.00	5,260.02	80.06
68 PERKINS	136,109.89	309,110.38	98,407.86	1,492.39	1,711.04	546,831.56	0.00	9,021.52	0.00
69 PHELPS	257,978.44	19,266.08	37,336.05	510.57	3,911.12	319,002.26	0.00	7,133.52	12,210.24
70 PIERCE	153,335.18	117,889.97	64,072.83	2,346.16	4,446.70	342,090.84	0.00	7,330.08	0.00
71 PLATTE	213,358.24	118,388.76	46,299.31	6,874.51	3,418.52	388,339.34	10,145.93	8,288.74	4,639.46
72 POLK	183,204.19	40,680.23	35,928.47	368.99	4,062.48	264,244.36	273.50	5,457.88	21.29
73 RED WILLOW	56,225.75	179,367.76	200,103.66	823.21	0.00	436,520.38	0.00	6,861.13	0.00
74 RICHARDSON	11,238.05	221,413.14	81,482.25	10,745.45	0.00	324,878.89	0.00	5,509.90	2,868.40
75 ROCK	51,092.45	3,851.29	555,871.79	11,869.84	4,712.76	627,398.13	0.00	3,179.94	3,642.89
76 SALINE	114,324.60	159,050.01	65,173.06	2,596.32	62.96	341,206.95	255.37	7,426.35	234.12
77 SARPY	5,717.08	56,017.44	12,032.98	2,626.17	882.02	77,275.69	77,055.71	1.48	1,033.13
78 SAUNDERS	112,117.14	242,569.12	51,889.04	8,806.93	251.14	415,633.37	420,657.32	8,886.83	15,134.63
79 SCOTTS BLUFF	167,523.48	26,153.53	194,447.40	17,807.14	1,426.59	407,358.14	390,025.23	10,298.73	11,648.98
80 SEWARD	144,901.45	115,901.67	59,909.97	5,151.29	1,885.56	327,749.94	89,119.99	6,563.01	0.00
81 SHERIDAN	69,865.53	145,817.16	1,258,921.10	73,435.20	271.44	1,548,310.43	0.00	6,448.15	0.94
82 SHERMAN	92,299.65	43,511.33	203,167.74	873.60	685.52	340,537.84	435.25	5,292.02	2.31
83 SIOUX	44,416.48	37,958.77	1,063,492.63	49,056.95	0.00	1,194,924.83	0.00	5,488.63	4,110.76
84 STANTON	37,576.10	155,657.83	55,612.68	4,890.06	2,509.38	256,246.05	0.00	4,860.30	1,494.16
85 THAYER	163,256.71	106,757.95	72,944.26	2,269.56	0.00	345,228.48	0.00	7,044.35	611.47
86 THOMAS	3,378.49	0.00	363,458.77	367.05	93.46	367,297.77	0.00	1,109.91	643.20
87 THURSTON	13,468.52	152,906.02	11,705.85	4,005.20	0.00	182,085.59	0.00	3,536.12	56,035.50
88 VALLEY	104,558.13	31,207.32	206,069.64	2,828.64	293.78	344,957.51	0.00	5,005.49	7,368.77
89 WASHINGTON	16,913.21	151,955.34	26,464.60	17,947.86	82.98	213,363.99	213,034.70	3,518.95	641.00
90 WAYNE	49,402.04	188,520.60	20,701.11	3,581.01	547.00	262,751.76	0.00	5,910.39	522.79
91 WEBSTER	68,823.09	117,332.82	158,195.82	4,940.91	630.50	349,923.14	461.46	6,835.75	1,861.06
92 WHEELER	63,224.29	5,317.91	289,738.55	2,030.80	517.10	360,828.65	0.00	1,916.53	539.32
93 YORK	290,027.9								

Table 20 2022 Record Counts (continued)

County Number & Name	Total Mineral Records	TOTAL TAXABLE RECORDS	EXEMPT Parcels	TIF Parcels	Parcels	Parcels	Acres
				Community Redevel. w/Tax Increment Financ.	Ag-Special Value Greenbelt	Game & Parks Wild Life In Lieu	Game & Parks Wild Life In Lieu
1 ADAMS	0	16,561	1,510	107	0	3	172.38
2 ANTELOPE	0	7,726	502	10	0	8	976.82
3 ARTHUR	0	1,132	4	0	0	0	0.00
4 BANNER	259	2,020	228	0	0	23	4,270.27
5 BLAINE	0	1,614	70	0	0	0	0.00
6 BOONE	0	6,132	306	33	0	1	0.00
7 BOX BUTTE	0	8,407	485	6	0	0	0.00
8 BOYD	0	3,743	185	0	0	3	230.24
9 BROWN	3	4,846	547	0	245	15	3,941.80
10 BUFFALO	231	23,966	1,526	119	869	6	154.12
11 BURT	0	7,019	449	1	0	0	0.00
12 BUTLER	4	8,687	728	12	0	2	316.95
13 CASS	16	19,157	1,997	429	4,998	11	47.81
14 CEDAR	0	9,144	358	22	0	4	379.61
15 CHASE	66	4,989	334	12	0	0	0.00
16 CHERRY	6	14,843	854	4	0	26	4,048.72
17 CHEYENNE	855	10,065	850	77	0	0	0.00
18 CLAY	0	7,462	388	0	0	26	1,476.72
19 COLFAX	0	8,373	525	2	0	0	0.00
20 CUMING	0	9,021	283	1	0	3	204.62
21 CUSTER	0	14,666	1,112	34	0	6	829.28
22 DAKOTA	0	10,093	535	222	0	1	40.00
23 DAWES	8	7,128	445	1	932	39	6,114.42
24 DAWSON	1	16,136	1,460	82	0	3	212.43
25 DEUEL	81	2,475	102	0	0	0	0.00
26 DIXON	1	5,994	561	68	0	4	637.38
27 DODGE	2	20,998	1,054	49	0	0	0.00
28 DOUGLAS	0	202,710	1,389	2,616	1,701	0	0.00
29 DUNDY	425	4,050	193	3	0	0	0.00
30 FILLMORE	0	6,953	325	4	0	7	893.32
31 FRANKLIN	16	5,021	578	0	0	1	312.59
32 FRONTIER	12	3,991	385	1	0	0	0.00
33 FURNAS	10	6,155	636	29	0	0	0.00
34 GAGE	0	16,571	1,348	75	4,436	6	0.00
35 GARDEN	37	4,613	100	0	116	0	0.00
36 GARFIELD	0	2,466	1	1	0	0	0.00
37 GOSPER	3	3,139	275	7	0	0	0.00
38 GRANT	0	1,743	130	0	0	11	655.84
39 GREELEY	0	3,263	351	1	0	0	0.00
40 HALL	0	26,692	1,279	462	0	2	117.38
41 HAMILTON	2	8,998	351	28	0	9	808.30
42 HARLAN	18	5,004	0	7	0	0	0.00
43 HAYES	12	2,494	89	0	0	2	98.42
44 HITCHCOCK	313	4,498	308	0	261	0	0.00
45 HOLT	0	12,576	483	5	0	7	898.39
46 HOOKER	0	1,850	147	0	0	0	0.00
47 HOWARD	0	5,692	440	17	8	3	580.00
48 JEFFERSON	0	7,738	389	14	0	26	2,501.45
49 JOHNSON	0	4,413	515	10	0	20	2,027.46
50 KEARNEY	2	6,101	283	18	0	0	0.00
51 KEITH	64	9,289	681	35	281	5	0.00
52 KEYA PAHA	0	2,532	167	0	0	7	1,325.01
53 KIMBALL	475	5,055	497	0	0	0	0.00
54 KNOX	0	11,194	1,228	3	7	18	2,038.79
55 LANCASTER	0	116,266	3,487	2,285	7,104	19	1,452.82
56 LINCOLN	16	22,634	1,589	34	328	14	4,018.29
57 LOGAN	14	1,544	33	0	0	0	0.00
58 LOUP	0	1,802	128	0	0	9	1,320.00
59 MADISON	0	18,212	1,315	132	9	9	1,051.23
60 MCPHERSON	0	1,628	42	0	0	0	0.00
61 MERRICK	5	7,261	876	24	8	3	275.45
62 MORRILL	92	7,352	518	9	0	5	575.97
63 NANCE	0	4,421	472	6	0	9	1,123.70
64 NEMAHA	0	6,223	427	959	0	13	1,001.20
65 NUCKOLLS	0	5,603	893	2	0	2	118.56
66 OTOE	0	11,714	1,019	15	0	1	77.00
67 PAWNEE	0	4,130	214	0	0	10	1,407.98
68 PERKINS	22	4,606	236	3	0	0	0.00
69 PHELPS	2	7,261	801	75	0	0	0.00
70 PIERCE	0	6,328	177	16	0	0	0.00
71 PLATTE	1	20,082	701	277	97	14	1,907.23
72 POLK	0	5,918	421	281	2	1	79.45
73 RED WILLOW	56	8,638	804	30	0	0	0.00
74 RICHARDSON	150	9,531	837	19	0	17	844.59
75 ROCK	0	3,153	248	0	0	11	1,047.00
76 SALINE	0	10,130	1,062	181	4	2	310.77
77 SARPY	0	69,945	2,679	33	1,793	1	0.00
78 SAUNDERS	0	16,696	1,051	105	6,197	9	703.21
79 SCOTTS BLUFF	42	21,960	1,582	62	3,426	21	5,209.02
80 SEWARD	0	10,606	1	64	941	0	0.00
81 SHERIDAN	0	8,426	740	0	0	9	1,376.28
82 SHERMAN	0	3,840	540	3	2	0	0.00
83 SIOUX	2	4,493	305	0	0	13	2,292.67
84 STANTON	0	5,663	313	0	0	27	2,201.44
85 THAYER	0	6,483	466	9	0	16	1,290.36
86 THOMAS	32	1,776	54	0	0	0	0.00
87 THURSTON	0	4,488	1,369	15	0	0	0.00
88 VALLEY	0	4,485	492	122	0	0	0.00
89 WASHINGTON	1	13,665	612	215	4,472	0	0.00
90 WAYNE	0	6,526	371	62	0	1	160.00
91 WEBSTER	0	4,681	224	0	25	3	454.16
92 WHEELER	0	1,977	86	0	0	0	0.00
93 YORK	0	10,164	529	21	4	12	1,386.56
STATE TOTALS	3,357	1,107,509	57,680	9,686	38,266	559	67,995.46

Table 21A Public Power Districts In Lieu Of Taxes Paid in 2022

County Number & Name	City Occupation Tax	Fixed In Lieu Of	5% Gross Retail Sales	Total Public Power In Lieu Of Taxes	County Number & Name	City Occupation Tax	Fixed In Lieu Of	5% Gross Retail Sales	Total Public Power In Lieu Of Taxes
1 ADAMS	\$0.00	\$313.60	\$78,802.16	\$79,115.76	48 JEFFERSON	\$0.00	\$441.56	\$48,852.17	\$49,293.73
2 ANTELOPE	0.00	3,895.15	135,049.44	138,944.59	49 JOHNSON	0.00	208.50	41,326.52	41,535.02
3 ARTHUR	0.00	0.00	0.00	0.00	50 KEARNEY	0.00	398.94	145,192.03	145,590.97
4 BANNER	0.00	7.88	0.00	7.88	51 KEITH	0.00	11,229.90	347,222.65	358,452.55
5 BLAINE	0.00	0.00	8,200.39	8,200.39	52 KEYA PAHA	0.00	356.48	17,615.23	17,971.71
6 BOONE	0.00	5,155.78	388,521.21	393,676.99	53 KIMBALL	0.00	0.00	0.00	0.00
7 BOX BUTTE	0.00	309.07	0.00	309.07	54 KNOX	0.00	4,699.59	288,150.35	292,849.94
8 BOYD	0.00	2,712.40	40,490.70	43,203.10	55 LANCASTER	0.00	899.66	91,410.28	92,309.94
9 BROWN	0.00	3,231.67	145,214.73	148,446.40	56 LINCOLN	0.00	1,960.16	198,015.24	199,975.40
10 BUFFALO	0.00	10,215.33	2,733,952.30	2,744,167.63	57 LOGAN	0.00	0.00	18,155.48	18,155.48
11 BURT	0.00	3,257.74	170,163.16	173,420.90	58 LOUP	0.00	0.00	11,896.66	11,896.66
12 BUTLER	0.00	1,241.01	89,384.67	90,625.68	59 MADISON	0.00	14,449.94	1,519,074.69	1,533,524.63
13 CASS	0.00	8,489.02	646,508.18	654,997.20	60 MCPHERSON	0.00	0.00	0.00	0.00
14 CEDAR	0.00	5,629.23	150,603.84	156,233.07	61 MERRICK	0.00	6,083.20	234,928.47	241,011.67
15 CHASE	0.00	0.00	0.00	0.00	62 MORRILL	0.00	1,169.03	108,530.77	109,699.80
16 CHERRY	0.00	1,719.44	34,057.58	35,777.02	63 NANCE	0.00	6,445.84	123,549.88	129,995.72
17 CHEYENNE	0.00	62,832.53	0.00	62,832.53	64 NEMAHA	0.00	1,756.26	38,834.90	40,591.16
18 CLAY	0.00	3,126.04	130,844.05	133,970.09	65 NUCKOLLS	0.00	1,821.64	30,139.62	31,961.26
19 COLFAX	0.00	550.68	113,256.60	113,807.28	66 OTOE	0.00	9,293.44	3,843.88	13,137.32
20 CUMING	0.00	121.80	56,914.00	57,035.80	67 PAWNEE	0.00	2,518.86	88,814.30	91,333.16
21 CUSTER	0.00	262.52	73,415.25	73,677.77	68 PERKINS	0.00	1,188.79	147,249.41	148,438.20
22 DAKOTA	0.00	1,368.86	121,860.43	123,229.29	69 PHELPS	0.00	547.73	98,170.10	98,717.83
23 DAWES	0.00	13,157.53	318,392.09	331,549.62	70 PIERCE	0.00	428.87	138,444.24	138,873.11
24 DAWSON	0.00	6,052.81	75,982.87	82,035.68	71 PLATTE	0.00	9,798.99	1,641,628.92	1,651,427.91
25 DEUEL	0.00	654.98	28,037.84	28,692.82	72 POLK	0.00	1,170.80	118,393.85	119,564.65
26 DIXON	0.00	2,531.88	99,593.01	102,124.89	73 RED WILLOW	0.00	9,440.60	526,054.44	535,495.04
27 DODGE	0.00	7,490.78	200,529.46	208,020.24	74 RICHARDSON	0.00	4,383.22	93,886.58	98,269.80
28 DOUGLAS	322,775.10	640,355.34	26,860,699.70	27,823,830.14	75 ROCK	0.00	519.00	48,835.84	49,354.84
29 DUNDY	0.00	0.00	7,437.70	7,437.70	76 SALINE	0.00	22,091.00	1,134.19	23,225.19
30 FILLMORE	0.00	2,474.58	566,224.08	568,698.66	77 SARPY	0.00	31,612.40	1,548,474.18	1,580,086.58
31 FRANKLIN	0.00	703.40	20,050.57	20,753.97	78 SAUNDERS	0.00	5,819.38	358,927.90	364,747.28
32 FRONTIER	0.00	292.46	33,713.55	34,006.01	79 SCOTTS BLUFF	0.00	16,140.29	971,624.90	987,765.19
33 FURNAS	0.00	860.26	61,317.62	62,177.88	80 SEWARD	0.00	618.45	193,470.91	194,089.36
34 GAGE	0.00	9,308.40	306,846.37	316,154.77	81 SHERIDAN	0.00	3,020.80	180,495.32	183,516.12
35 GARDEN	0.00	918.02	60,807.67	61,725.69	82 SHERMAN	0.00	1,939.98	105,306.55	107,246.53
36 GARFIELD	0.00	14.28	0.00	14.28	83 SIOUX	0.00	17.65	0.00	17.65
37 GOPPER	0.00	1,246.70	41,770.03	43,016.73	84 STANTON	0.00	649.32	84,722.38	85,371.70
38 GRANT	0.00	0.00	0.00	0.00	85 THAYER	0.00	3,340.93	53,668.70	57,009.63
39 GREELEY	0.00	1,380.08	54,220.36	55,600.44	86 THOMAS	0.00	0.00	19,389.29	19,389.29
40 HALL	0.00	1,351.48	378,137.70	379,489.18	87 THURSTON	0.00	1,740.64	60,168.66	61,909.30
41 HAMILTON	0.00	4,899.52	521,418.98	526,318.50	88 VALLEY	0.00	1,961.14	0.00	1,961.14
42 HARLAN	0.00	401.18	132,477.05	132,878.23	89 WASHINGTON	0.00	8,153.82	663,792.87	671,946.69
43 HAYES	0.00	15,992.67	0.00	15,992.67	90 WAYNE	0.00	59.80	0.00	59.80
44 HITCHCOCK	0.00	314.00	59,008.56	59,322.56	91 WEBSTER	0.00	281.67	21,033.00	21,314.67
45 HOLT	0.00	6,270.59	492,992.98	499,263.57	92 WHEELER	0.00	1,907.62	19,287.29	21,194.91
46 HOOKER	0.00	0.00	0.00	0.00	93 YORK	0.00	7,678.68	794,985.38	802,664.06
47 HOWARD	\$0.00	\$3,025.59	\$46,542.33	\$49,567.92	State Totals	\$322,775.10	\$1,032,380.85	\$46,728,137.23	\$48,083,293.18

Table 21B Other In Lieu Of Taxes Paid in 2022

County Number & Name	Game & Parks Wild Life Presv. § 37-335	Housing Authorities § 71-1590	Hospital In Lieu Of § 77-211	Community Revelop. Auth. § 18-2137	Water Augmentation § 46-1701	Total Other In Lieu Of Tax Payments	County Number & Name	Game & Parks Wild Life Presv. § 37-335	Housing Authorities § 71-1590	Hospital In Lieu Of § 77-211	Community Revelop. Auth. § 18-2137	Water Augmentation § 46-1701	Total Other In Lieu Of Tax Payments
1 ADAMS	\$1,584.60	\$0.00	\$0.00	\$0.00	\$0.00	\$1,584.60	48 JEFFERSON	\$69,944.00	\$13,079.99	\$0.00	\$0.00	\$0.00	\$83,023.99
2 ANTELOPE	8,732.82	8,543.78	0.00	0.00	0.00	17,276.60	49 JOHNSON	64,396.44	5,201.52	0.00	0.00	0.00	69,597.96
3 ARTHUR	0.00	0.00	0.00	0.00	0.00	0.00	50 KEARNEY	0.00	0.00	0.00	0.00	0.00	0.00
4 BANNER	20,051.80	0.00	0.00	0.00	0.00	20,051.80	51 KEITH	0.00	0.00	0.00	0.00	0.00	0.00
5 BLAINE	0.00	0.00	0.00	0.00	0.00	0.00	52 KEYA PAHA	7,353.22	0.00	0.00	0.00	0.00	7,353.22
6 BOONE	0.00	0.00	0.00	0.00	0.00	0.00	53 KIMBALL	0.00	0.00	0.00	0.00	0.00	0.00
7 BOX BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	54 KNOX	16,910.28	21,659.29	0.00	0.00	0.00	38,569.57
8 BOYD	2,029.80	2,775.96	0.00	0.00	0.00	4,805.76	55 LANCASTER	58,568.68	82,089.72	0.00	0.00	0.00	140,658.40
9 BROWN	32,122.08	6,872.12	0.00	0.00	0.00	38,994.20	56 LINCOLN	45,696.54	63,044.50	0.00	0.00	142,569.60	251,310.64
10 BUFFALO	1,633.02	25,845.57	0.00	0.00	0.00	27,478.59	57 LOGAN	0.00	0.00	0.00	0.00	0.00	0.00
11 BURT	0.00	14,581.93	0.00	0.00	0.00	14,581.93	58 LOUP	9,074.32	0.00	0.00	0.00	0.00	9,074.32
12 BUTLER	8,685.46	0.00	16,368.86	0.00	0.00	25,054.32	59 MADISON	27,463.82	0.00	0.00	0.00	0.00	27,463.82
13 CASS	9,832.84	18,582.21	0.00	0.00	0.00	28,415.05	60 MCPHERSON	0.00	0.00	0.00	0.00	0.00	0.00
14 CEDAR	5,616.86	0.00	0.00	0.00	0.00	5,616.86	61 MERRICK	2,990.34	0.00	0.00	0.00	0.00	2,990.34
15 CHASE	0.00	0.00	0.00	0.00	0.00	0.00	62 MORRILL	7,378.74	0.00	0.00	0.00	0.00	7,378.74
16 CHERRY	15,267.56	0.00	0.00	0.00	0.00	15,267.56	63 NANCE	23,832.14	5,307.04	0.00	0.00	0.00	29,139.18
17 CHEYENNE	0.00	0.00	0.00	0.00	0.00	0.00	64 NEMAHA	15,645.54	0.00	0.00	0.00	0.00	15,645.54
18 CLAY	57,155.98	0.00	0.00	0.00	0.00	57,155.98	65 NUCKOLLS	4,112.84	0.00	0.00	0.00	0.00	4,112.84
19 COLFAX	0.00	6,854.95	0.00	0.00	0.00	6,854.95	66 OTOE	2,198.96	0.00	0.00	0.00	0.00	2,198.96
20 CUMING	3,161.30	0.00	0.00	0.00	0.00	3,161.30	67 PAWNEE	29,083.16	0.00	0.00	0.00	0.00	29,083.16
21 CUSTER	9,301.94	3,811.06	0.00	0.00	0.00	13,113.00	68 PERKINS	0.00	4,582.12	0.00	0.00	0.00	4,582.12
22 DAKOTA	285.48	0.00	0.00	0.00	0.00	285.48	69 PHELPS	0.00	0.00	0.00	0.00	0.00	0.00
23 DAWES	61,894.96	0.00	0.00	0.00	0.00	61,894.96	70 PIERCE	0.00	0.00	0.00	0.00	0.00	0.00
24 DAWSON	3,345.66	0.00	2,408.13	4,046.09	0.00	9,799.88	71 PLATTE	64,189.32	28,389.98	0.00	0.00	0.00	92,579.30
25 DEUEL	0.00	7,638.38	0.00	0.00	0.00	7,638.38	72 POLK	4,395.68	0.00	0.00	0.00	0.00	4,395.68
26 DIXON	47,047.04	0.00	0.00	0.00	0.00	47,047.04	73 RED WILLOW	0.00	0.00	0.00	0.00	0.00	0.00
27 DODGE	3,765.88	72,747.22	0.00	0.00	0.00	76,513.10	74 RICHARDSON	8,508.10	7,196.09	0.00	0.00	0.00	15,704.19
28 DOUGLAS	0.00	0.00	0.00	0.00	0.00	0.00	75 ROCK	5,555.26	0.00	0.00	0.00	0.00	5,555.26
29 DUNDY	0.00	0.00	0.00	0.00	34,857.68	34,857.68	76 SALINE	9,769.03	0.00	0.00	0.00	0.00	9,769.03
30 FILLMORE	28,863.64	0.00	0.00	0.00	0.00	28,863.64	77 SARPY	63.05	13,859.42	0.00	0.00	0.00	13,922.47
31 FRANKLIN	5,077.98	0.00	0.00	0.00	0.00	5,077.98	78 SAUNDERS	28,315.74	0.00	0.00	0.00	0.00	28,315.74
32 FRONTIER	0.00	0.00	0.00	0.00	0.00	0.00	79 SCOTTS BLUFF	33,170.22	24,136.54	0.00	0.00	0.00	57,306.76
33 FURNAS	0.00	0.00	0.00	0.00	0.00	0.00	80 SEWARD	56,919.00	0.00	0.00	0.00	0.00	56,919.00
34 GAGE	7,624.54	0.00	0.00	0.00	0.00	7,624.54	81 SHERIDAN	7,203.14	4,333.49	0.00	0.00	0.00	11,536.63
35 GARDEN	0.00	0.00	0.00	0.00	0.00	0.00	82 SHERMAN	0.00	8,521.48	0.00	0.00	0.00	8,521.48
36 GARFIELD	0.00	0.00	0.00	0.00	0.00	0.00	83 SIOUX	20,694.84	0.00	0.00	0.00	0.00	20,694.84
37 GOPPER	0.00	0.00	0.00	0.00	4,989.04	4,989.04	84 STANTON	31,602.56	1,409.27	0.00	0.00	0.00	33,011.83
38 GRANT	900.16	0.00	0.00	0.00	0.00	900.16	85 THAYER	28,437.84	0.00	0.00	0.00	0.00	28,437.84
39 GREELEY	0.00	0.00	0.00	0.00	0.00	0.00	86 THOMAS	0.00	0.00	0.00	0.00	0.00	0.00
40 HALL	1,990.64	50,256.28	0.00	0.00	0.00	52,246.92	87 THURSTON	0.00	0.00	0.00	0.00	0.00	0.00
41 HAMILTON	32,935.10	0.00	0.00	0.00	0.00	32,935.10	88 VALLEY	0.00	36,943.81	0.00	0.00	0.00	36,943.81
42 HARLAN	0.00	0.00	0.00	0.00	0.00	0.00	89 WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00
43 HAYES	534.26	0.00	0.00	0.00	0.00	534.26	90 WAYNE	4,916.62	8,657.75	0.00	0.00	0.00	13,574.37
44 HITCHCOCK	0.00	0.00	0.00	0.00	0.00	0.00	91 WEBSTER	6,653.56	8,425.39	0.00	0.00	0.00	15,078.95
45 HOLT	9,149.60	0.00	0.00	0.00	0.00	9,149.60	92 WHEELER	0.00	0.00	0.00	0.00	0.00	0.00
46 HOOKER	0.00	0.00	0.00	0.00	0.00	0.00	93 YORK	24,636.68	0.00	0.00	0.00	0.00	24,636.68
47 HOWARD	\$9,885.44	\$0.00	\$0.00	\$0.00	\$0.00	\$9,885.44	State Totals	\$1,108,156.10	\$555,346.86	\$18,776.99	\$4,046.09	\$182,416.32	\$1,868,742.36

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

Assessment Year ¹	Car Line ²			Air Carrier ³		
	1st Half	2nd Half	Total	1st Half	2nd Half	Total
1994	\$1,398,482.87	\$584,170.36	\$1,982,653.23	\$994,861.87	\$607,750.80	\$1,602,612.67
1995	1,739,756.77	717,368.93	2,457,125.70	715,955.22	578,273.53	1,294,228.75
1996	2,352,958.27	1,010,499.52	3,363,457.79	740,739.01	487,503.22	1,228,242.23
1997	2,362,826.29	1,127,069.25	3,489,895.54	689,987.22	572,655.82	1,262,643.04
1998	2,468,223.48	1,184,931.17	3,653,154.65	513,724.46	363,628.42	877,352.88
1999	3,203,584.81	990,785.13	4,194,369.94	493,794.15	437,831.14	931,625.29
2000	3,212,168.28	1,597,983.57	4,810,151.85	669,866.75	497,664.68	1,167,531.43
2001	3,181,017.30	1,066,424.24	4,247,441.54	976,986.57	989,783.42	1,966,769.99
2002	2,714,994.11	884,730.44	3,599,724.55	578,699.48	966,868.68	1,545,568.16
2003	2,704,070.34	807,854.63	3,511,924.97	1,019,600.09	933,443.99	1,953,044.08
2004	2,102,769.04	583,456.85	2,686,225.89	1,535,476.86	1,038,813.64	2,574,290.50
2005	2,647,522.80	610,883.53	3,258,406.33	1,378,753.98	1,308,883.85	2,687,637.83
2006	2,511,924.97	677,360.63	3,189,285.60	1,285,108.01	1,396,138.52	2,681,246.53
Refunds ⁴						(145,311.21)
2007	3,809,327.39	701,637.37	4,510,964.76	1,186,679.41	904,756.06	2,091,435.47
Refunds ⁴						(64,681.93)
2008	4,194,840.13	1,098,187.10	5,293,027.23	1,102,234.77	952,517.08	2,054,751.85
Refunds ⁴						(37,999.59)
2009	4,182,118.61	2,028,482.12	6,210,600.73	854,852.18	628,970.82	1,483,823.00
Refunds ⁴						(16,310.10)
2010	3,844,299.16	446,911.35	4,291,210.51	949,371.78	674,309.21	1,623,680.99
2011	3,875,701.44	814,860.37	4,690,561.81	630,109.04	538,420.33	1,168,529.37
2012	3,038,135.70	932,008.50	3,970,144.20	569,982.58	441,822.07	1,011,804.65
2013	2,602,128.07	847,576.29	3,449,704.36	947,235.34 ⁵	467,693.63	1,414,928.97
2014	2,642,754.70	724,956.51	3,367,711.21	434,851.62	279,848.03	714,699.65
2015	2,997,187.32	675,443.86	3,672,631.18	316,459.87	153,785.73	470,245.60
2016	2,550,092.67	2,158,737.22	4,708,829.89	328,753.93	266,397.05	595,150.98
2017	3,672,870.08	982,172.25	4,655,042.33	456,137.92	256,264.82	712,402.74
2018	3,091,432.40	496,597.44	3,588,029.84	481,162.15	264,621.17	745,783.32
2019	2,334,261.43	873,783.49	3,208,044.92	506,973.90	320,283.14	827,257.04
2020	2,607,875.60	1,041,716.05	3,649,591.65	438,646.11	308,218.36	746,864.47
2021	2,394,669.62	474,904.62	2,869,574.24	476,288.53	211,717.26	688,005.79
2022	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 2022 taxes for car line & air carrier are collected and distributed during 2023, therefore 2022 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
2019		254,466,642,014	2.13%	1,255,220,936	-32.94%	0.49%	255,721,862,950	1.86%	2020-2021
2020		260,090,407,686	2.21%	2,104,777,523	67.68%	0.81%	262,195,185,209	2.53%	2021-2022
2021		270,153,427,545	3.87%	1,487,002,009	-29.35%	0.55%	271,640,429,555	3.60%	2022-2023
2022		285,223,594,250	5.58%	3,329,208,367	123.89%	1.17%	288,552,802,602	6.23%	2023-2024

Notes:

¹ All years 1997 and prior, include estimated motor vehicle value; 1998 does not include motor vehicle value per LB 271 tax policy changes.

² Pursuant to 2006 Neb. Laws LB 968, the level of value for agricultural and horticultural land was changed to 75% of actual value for the 2006 school adjusted value used in 2007-2008 aid calculations, as the assessment level for tax purposes will change to 75% of actual value as of January 1, 2007.

³ Pursuant to 2008 Neb. Laws LB 988 the 2007 school adjusted valuations were recertified on April 29, 2007 to reflect adjustments of value to the midpoint of assessment level ranges, such that all real property was adjusted to 96% (instead of 100%), except agricultural and horticultural land was adjusted to 72% (instead of 75%).

⁴ Unadjusted Value, Adjustment Amount, & Total Adjusted Value reflect all "recertifications" to Dept. of Education for corrections, appeals, & recertifications pursuant to Neb. Rev. Stat. § 79-1016.

Table 24 Tax Equalization and Review Commission Levels of Value 2022

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

Table 24 Tax Equalization and Review Commission Levels of Value 2022

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

Table 25 2022 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	1,212	358	854	\$538,173.00	\$119,582.03	\$418,590.97
2 ANTELOPE	388	161	227	142,638.75	31,694.31	110,944.44
3 ARTHUR	35	18	17	34,094.25	7,575.76	26,518.49
4 BANNER	63	32	31	40,473.00	8,993.09	31,479.91
5 BLAINE	51	25	26	63,207.00	14,044.59	49,162.41
6 BOONE	356	147	209	167,240.25	37,160.79	130,079.46
7 BOX BUTTE	472	181	291	116,043.75	25,784.92	90,258.83
8 BOYD	137	65	72	63,114.75	14,024.10	49,090.65
9 BROWN	237	101	136	82,293.75	18,285.67	64,008.08
10 BUFFALO	1,580	412	1,168	781,668.00	173,686.63	607,981.37
11 BURT	482	184	298	198,060.75	44,009.10	154,051.65
12 BUTLER	519	239	280	165,271.50	36,723.32	128,548.18
13 CASS	1,319	438	881	498,710.25	111,443.44	387,266.81
14 CEDAR	495	243	252	155,371.50	34,523.56	120,847.94
15 CHASE	246	82	164	97,432.75	21,649.55	75,783.20
16 CHERRY	353	139	214	300,379.50	66,744.33	233,635.17
17 CHEYENNE	635	293	342	152,214.75	33,822.11	118,392.64
18 CLAY	454	201	253	118,221.75	26,268.87	91,952.88
19 COLFAX	418	185	233	115,555.50	25,676.44	89,879.06
20 CUMING	539	243	296	179,088.75	39,793.53	139,295.22
21 CUSTER	665	272	393	247,470.75	54,988.00	192,482.75
22 DAKOTA	525	205	320	187,323.75	41,623.34	145,700.41
23 DAWES	389	128	261	109,435.50	24,316.56	85,118.94
24 DAWSON	919	315	604	313,767.00	69,719.02	244,047.98
25 DEUEL	177	107	70	39,687.75	8,818.62	30,869.13
26 DIXON	310	147	163	92,936.25	20,650.44	72,285.81
27 DODGE	1,516	502	1,014	622,874.25	138,402.65	484,471.60
28 DOUGLAS	19,017	5,119	13,898	11,325,170.25	2,518,395.40	8,806,774.85
29 DUNDY	174	72	102	105,495.75	23,441.15	82,054.60
30 FILLMORE	448	197	251	171,706.50	38,153.19	133,553.31
31 FRANKLIN	294	150	144	55,059.75	12,234.27	42,825.48
32 FRONTIER	212	106	106	46,977.75	10,438.46	36,539.29
33 FURNAS	423	171	252	88,539.75	19,673.54	68,866.21
34 GAGE	1,211	420	791	355,263.75	78,939.60	276,324.15
35 GARDEN	214	91	123	96,059.25	21,344.38	74,714.87
36 GARFIELD	152	52	100	60,351.75	13,410.16	46,941.59
37 GOSPER	146	67	79	70,508.25	15,666.94	54,841.31
38 GRANT	20	6	14	7,603.00	1,689.39	5,913.61
39 GREELEY	172	90	82	41,928.75	9,316.56	32,612.19
40 HALL	2,227	556	1,671	964,608.75	214,336.07	750,272.68
41 HAMILTON	632	256	376	349,683.75	77,948.23	271,735.52
42 HARLAN	327	149	178	107,538.75	23,895.12	83,643.63
43 HAYES	129	64	65	54,464.50	12,102.01	42,362.49
44 HITCHCOCK	267	118	149	63,114.75	14,024.11	49,090.64
45 HOLT	580	199	381	265,425.75	58,977.60	206,448.15
	41,137	13,306	27,831	\$19,852,250	\$4,413,991	\$15,438,259

Table 25 2022 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	70	30	40	\$25,106.25	\$5,578.61	\$19,527.64
47 HOWARD	390	177	213	103,023.00	22,891.70	80,131.30
48 JEFFERSON	436	184	252	86,170.50	19,147.09	67,023.41
49 JOHNSON	339	165	174	67,133.25	14,917.00	52,216.25
50 KEARNEY	306	143	163	126,834.75	28,182.71	98,652.04
51 KEITH	558	183	375	199,784.25	44,392.05	155,392.20
52 KEYA PAHA	70	26	44	39,875.56	8,860.34	31,015.22
53 KIMBALL	373	170	203	76,385.25	16,972.80	59,412.45
54 KNOX	658	290	368	216,697.50	48,150.19	168,547.31
55 LANCASTER	10,700	2,670	8,030	6,339,084.75	1,409,690.93	4,929,393.82
56 LINCOLN	1,508	501	1,007	568,791.00	126,616.38	442,174.62
57 LOGAN	58	26	32	59,706.00	13,266.69	46,439.31
58 LOUP	71	34	37	14,946.75	3,321.16	11,625.59
59 MADISON	1,274	389	885	631,577.25	140,336.48	491,240.77
60 MCPHERSON	33	22	11	16,859.25	3,746.12	13,113.13
61 MERRICK	436	153	283	161,516.25	35,888.91	125,627.34
62 MORRILL	285	106	179	110,567.25	24,568.06	85,999.19
63 NANCE	205	103	102	64,008.00	14,222.58	49,785.42
64 NEMAHA	479	192	287	151,870.50	33,745.61	118,124.89
65 NUCKOLLS	319	145	174	66,107.25	14,689.01	51,418.24
66 OTOE	799	305	494	275,548.50	61,226.87	214,321.63
67 PAWNEE	280	155	125	116,804.25	25,953.90	90,850.35
68 PERKINS	284	123	161	114,441.75	25,428.94	89,012.81
69 PHELPS	449	126	323	221,231.25	49,157.59	172,073.66
70 PIERCE	417	170	247	188,313.75	41,843.31	146,470.44
71 PLATTE	1,378	497	881	568,138.50	126,327.89	441,810.61
72 POLK	342	157	185	123,684.75	27,482.78	96,201.97
73 RED WILLOW	557	202	355	153,299.25	34,063.08	119,236.17
74 RICHARDSON	545	216	329	156,489.75	34,772.03	121,717.72
75 ROCK	146	64	82	61,193.25	13,597.14	47,596.11
76 SALINE	643	260	383	187,357.50	42,199.60	145,157.90
77 SARPY	6,630	1,607	5,023	4,947,187.80	1,107,821.13	3,839,366.67
78 SAUNDERS	1,182	441	741	536,571.00	119,226.07	417,344.93
79 SCOTTS BLUFF	1,444	468	976	466,350.75	104,235.65	362,115.10
80 SEWARD	763	265	498	347,926.50	77,309.26	270,617.24
81 SHERIDAN	382	163	219	246,649.50	54,805.54	191,843.96
82 SHERMAN	244	131	113	45,549.00	10,120.99	35,428.01
83 SIOUX	107	54	53	57,753.00	12,832.72	44,920.28
84 STANTON	332	174	158	127,741.50	28,384.15	99,357.35
85 THAYER	448	235	213	121,479.75	26,992.81	94,486.94
86 THOMAS	50	19	31	20,670.75	4,593.04	16,077.71
87 THURSTON	353	217	136	57,206.25	12,711.22	44,495.03
88 VALLEY	241	102	139	67,821.75	15,070.00	52,751.75
89 WASHINGTON	994	399	595	464,681.25	104,127.19	360,554.06
90 WAYNE	445	179	266	171,553.50	38,119.18	133,434.32
91 WEBSTER	347	140	207	125,046.00	27,785.22	97,260.78
92 WHEELER	83	47	36	64,482.75	14,328.08	50,154.67
93 YORK	786	320	466	320,951.25	71,315.37	249,635.88
STATE TOTALS	80,376	26,251	54,125	\$39,334,418.86	\$8,755,006.12	\$30,579,412.74

Table 26A 2021 vs. 2022 Homestead Exemptions & Tax Reimbursed

County Number & Name	2021 # of Exemptions	2021 Exempt Value	2021 Tax Loss Reimbursed	2022 # of Exemptions	2022 Exempt Value	2022 Tax Loss Reimbursed	2021 vs. 2022 Net Change #of Exempt.	2021 vs. 2022 Net Change Exempt Value	2021 vs. 2022 Net Change Tax Loss	2021 vs. 2022 %Change Tax Loss
1 ADAMS	1,022	\$89,359,117	\$1,900,504.82	1,042	\$104,408,248	\$2,269,454.30	20	\$15,049,131	\$368,949.48	19.41%
2 ANTELOPE	284	15,733,319	265,320.46	263	16,870,270	292,298.32	-21	1,136,951	26,977.86	10.17%
3 ARTHUR	19	632,824	8,737.76	20	848,186	11,750.72	1	215,362	3,012.96	34.48%
4 BANNER	22	1,203,749	18,243.02	27	1,594,100	23,977.78	5	390,351	5,734.76	31.44%
5 BLAINE	13	400,856	5,393.60	20	551,756	6,856.90	7	150,900	1,463.30	27.13%
6 BOONE	218	16,791,135	196,889.52	213	16,340,155	195,973.36	-5	-450,980	-916.16	-0.47%
7 BOX BUTTE	364	25,681,368	482,982.78	392	27,735,774	515,417.96	28	2,054,406	32,435.18	6.72%
8 BOYD	101	2,897,095	43,583.48	95	3,658,295	54,936.76	-6	761,200	11,353.28	26.05%
9 BROWN	159	10,124,102	152,952.80	157	9,864,296	140,892.26	-2	-259,806	-12,060.54	-7.89%
10 BUFFALO	1,243	157,871,783	2,849,414.96	1,233	166,878,911	3,049,003.80	-10	9,007,128	199,588.84	7.00%
11 BURT	356	20,992,406	396,815.36	348	21,488,917	449,387.16	-8	496,511	52,571.80	13.25%
12 BUTLER	323	22,064,795	336,138.62	308	22,514,225	339,198.56	-15	449,430	3,059.94	0.91%
13 CASS	846	105,306,000	2,033,233.82	842	118,559,048	2,240,813.58	-4	13,253,048	207,579.76	10.21%
14 CEDAR	343	22,889,845	346,966.12	338	23,964,590	369,748.32	-5	1,074,745	22,782.20	6.57%
15 CHASE	148	11,353,455	183,103.96	150	11,798,179	181,684.94	2	444,724	-1,419.02	-0.77%
16 CHERRY	179	12,165,533	147,453.78	177	12,736,066	149,971.38	-2	570,533	2,517.60	1.71%
17 CHEYENNE	447	29,943,487	658,897.62	442	30,865,864	669,234.94	-5	922,377	10,337.32	1.57%
18 CLAY	232	14,859,855	279,369.30	233	15,658,520	283,918.02	1	798,665	4,548.72	1.63%
19 COLFAX	267	19,945,930	357,371.68	264	22,664,840	389,791.72	-3	2,718,910	32,420.04	9.07%
20 CUMING	323	24,375,560	332,715.46	324	27,727,680	366,961.46	1	3,352,120	34,246.00	10.29%
21 CUSTER	558	36,323,279	572,960.32	535	34,813,907	561,325.58	-23	-1,509,372	-11,634.74	-2.03%
22 DAKOTA	434	42,235,490	828,102.96	420	43,617,864	831,652.52	-14	1,382,374	3,549.56	0.43%
23 DAWES	313	21,642,191	410,603.80	297	23,060,237	426,398.04	-16	1,418,046	15,794.24	3.85%
24 DAWSON	697	53,530,694	1,007,770.40	666	53,754,105	1,053,524.60	-31	223,411	45,754.20	4.54%
25 DEUEL	105	5,240,968	93,725.32	116	6,334,199	112,563.84	11	1,093,231	18,838.52	20.10%
26 DIXON	215	13,591,490	229,921.02	213	13,978,042	235,860.38	-2	386,552	5,939.36	2.58%
27 DODGE	1,289	133,905,223	2,479,254.28	1,231	139,664,931	2,551,549.82	-58	5,759,708	72,295.54	2.92%
28 DOUGLAS	10,624	1,383,077,215	31,254,517.60	10,579	1,499,506,911	34,109,105.48	-45	116,429,696	2,854,587.88	9.13%
29 DUNDY	58	1,980,518	27,172.62	58	2,158,042	27,672.84	0	177,524	500.22	1.84%
30 FILLMORE	199	12,151,990	199,233.16	209	14,239,625	237,397.34	10	2,087,635	38,164.18	19.16%
31 FRANKLIN	172	6,515,438	114,332.58	151	6,463,936	115,504.90	-21	-51,502	1,172.32	1.03%
32 FRONTIER	113	7,081,144	107,739.28	123	8,130,245	127,061.22	10	1,049,101	19,321.94	17.93%
33 FURNAS	188	7,844,848	146,207.36	176	8,028,650	147,336.80	-12	183,802	1,129.44	0.77%
34 GAGE	993	74,008,080	1,433,895.64	954	78,359,450	1,464,215.66	-39	4,351,370	30,320.02	2.11%
35 GARDEN	98	4,258,604	54,449.92	104	4,952,628	61,502.60	6	694,024	7,052.68	12.95%
36 GARFIELD	104	7,549,094	151,074.78	104	7,829,660	154,131.18	0	280,566	3,056.40	2.02%
37 GOSPER	85	9,149,612	121,385.84	78	9,313,327	119,572.96	-7	163,715	-1,812.88	-1.49%
38 GRANT	29	822,247	9,731.86	29	766,174	9,015.94	0	-56,073	-715.92	-7.36%
39 GREELEY	123	5,344,345	96,900.14	104	6,721,695	120,168.66	-19	1,377,350	23,268.52	24.01%
40 HALL	1,620	174,144,677	3,607,363.68	1,604	183,857,202	3,752,132.02	-16	9,712,525	144,768.34	4.01%
41 HAMILTON	314	31,223,260	472,614.38	314	33,597,455	499,942.52	0	2,374,195	27,328.14	5.78%
42 HARLAN	147	9,221,838	160,876.96	146	10,340,607	173,548.68	-1	1,118,769	12,671.72	7.88%
43 HAYES	22	832,216	12,081.08	20	937,606	12,430.90	-2	105,390	349.82	2.90%
44 HITCHCOCK	146	6,405,615	108,993.38	145	7,332,370	118,140.82	-1	926,755	9,147.44	8.39%
45 HOLT	424	\$23,570,091	\$400,781.04	423	\$25,293,189	\$429,246.72	-1	1,723,098.00	28,465.68	7.10%

General Notes:

- The qualification for homestead exemption in assessment/tax year 2022 relies on income data from 2021 (and 2021 relies on income data from 2020).
- 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, 2022) and August 15, 2022

Source: Data is compiled from Homestead Exemption Summary Certificates filed by County Assessors and County Treasurers, as of January 2022.

Table 26A 2021 vs. 2022 Homestead Exemptions & Tax Reimbursed

County Number & Name	2021 # of Exemptions	2021 Exempt Value	2021 Tax Loss Reimbursed	2022 # of Exemptions	2022 Exempt Value	2022 Tax Loss Reimbursed	2021 vs. 2022 Net Change #of Exempt.	2021 vs. 2022 Net Change Exempt Value	2021 vs. 2022 Net Change Tax Loss	2021 vs. 2022 %Change Tax Loss
46 HOOKER	39	\$1,531,939	\$17,210.10	40	\$1,670,231	\$18,533.62	1	\$138,292	\$1,323.52	7.69%
47 HOWARD	293	26,250,899	372,815.20	302	31,207,467	499,628.28	9	4,956,568	126,813.08	34.01%
48 JEFFERSON	420	20,065,061	407,424.22	399	21,181,463	426,035.10	-21	1,116,402	18,610.88	4.57%
49 JOHNSON	190	11,308,277	202,684.48	174	11,088,330	201,693.74	-16	-219,947	-990.74	-0.49%
50 KEARNEY	218	21,235,220	359,404.68	212	23,644,040	414,575.40	-6	2,408,820	55,170.72	15.35%
51 KEITH	407	34,722,415	549,653.36	402	38,629,385	587,800.54	-5	3,906,970	38,147.18	6.94%
52 KEYA PAHA	27	998,080	11,175.08	27	1,497,515	16,407.78	0	499,435	5,232.70	46.82%
53 KIMBALL	175	9,920,319	202,316.88	173	11,017,255	223,794.44	-2	1,096,936	21,477.56	10.62%
54 KNOX	395	20,305,950	325,136.48	393	22,021,345	349,731.56	-2	1,715,395	24,595.08	7.56%
55 LANCASTER	6,594	975,643,032	19,110,509.18	6,403	961,093,668	18,799,523.06	-191	-14,549,364	-310,986.12	-1.63%
56 LINCOLN	1,191	105,227,058	2,006,963.18	1,176	106,238,385	2,039,206.56	-15	1,011,327	32,243.38	1.61%
57 LOGAN	49	2,232,036	33,896.32	45	2,153,601	32,048.88	-4	-78,435	-1,847.44	-5.45%
58 LOUP	23	1,393,090	17,417.80	22	1,330,750	16,982.62	-1	-62,340	-435.18	-2.50%
59 MADISON	965	103,346,950	1,949,008.76	963	111,999,225	2,125,652.26	-2	8,652,275	176,643.50	9.06%
60 MCPHERSON	19	844,410	8,800.00	19	887,741	9,392.52	0	43,331	592.52	6.73%
61 MERRICK	345	30,509,610	488,818.52	334	33,614,892	521,384.82	-11	3,105,282	32,566.30	6.66%
62 MORRILL	230	10,701,440	209,268.82	122	11,338,253	225,008.70	-108	636,813	15,739.88	7.52%
63 NANCE	133	7,619,295	132,684.44	124	8,377,835	149,489.00	-9	758,540	16,804.56	12.67%
64 NEMAHA	261	15,981,032	294,405.50	252	15,938,573	292,732.04	-9	-42,459	-1,673.46	-0.57%
65 NUCKOLLS	234	8,543,615	151,151.16	224	8,411,545	150,614.88	-10	-132,070	-536.28	-0.35%
66 OTOE	570	48,948,630	969,693.20	556	49,103,264	993,686.04	-14	154,634	23,992.84	2.47%
67 PAWNEE	144	5,764,376	96,660.92	130	5,549,904	89,418.08	-14	-214,472	-7,242.84	-7.49%
68 PERKINS	109	7,531,410	111,066.64	106	7,961,034	116,501.26	-3	429,624	5,434.62	4.89%
69 PHELPS	293	27,061,663	477,898.52	270	27,072,185	467,126.26	-23	10,522	-10,772.26	-2.25%
70 PIERCE	290	24,326,715	386,828.90	277	25,560,425	425,842.66	-13	1,233,710	39,013.76	10.09%
71 PLATTE	917	112,735,170	1,947,713.12	883	115,247,320	1,984,393.64	-34	2,512,150	36,680.52	1.88%
72 POLK	222	15,688,734	244,131.42	228	17,960,010	274,509.68	6	2,271,276	30,378.26	12.44%
73 RED WILLOW	434	30,042,336	543,523.50	429	33,945,708	591,349.48	-5	3,903,372	47,825.98	8.80%
74 RICHARDSON	448	17,283,808	321,281.76	421	16,835,727	324,130.38	-27	-448,081	2,848.62	0.89%
75 ROCK	62	2,309,096	33,595.10	49	1,998,210	29,359.30	-13	-310,886	-4,235.80	-12.61%
76 SALINE	435	32,770,240	602,192.74	408	33,426,355	610,816.14	-27	656,115	8,623.40	1.43%
77 SARPY	3,640	669,392,637	15,461,261.02	3,741	762,439,465	17,441,577.70	101	93,046,828	1,980,316.68	12.81%
78 SAUNDERS	795	94,798,008	1,698,705.82	755	99,515,883	1,766,340.24	-40	4,717,875	67,634.42	3.98%
79 SCOTTS BLUFF	1,542	118,317,448	2,538,685.92	1,521	126,141,381	2,673,111.38	-21	7,823,933	134,425.46	5.30%
80 SEWARD	472	52,672,270	858,777.98	455	54,438,751	889,433.80	-17	1,766,481	30,655.82	3.57%
81 SHERIDAN	224	10,889,288	199,258.18	224	11,553,613	209,025.54	0	664,325	9,767.36	4.90%
82 SHERMAN	170	9,949,210	158,699.32	174	11,523,763	180,351.34	4	1,574,553	21,652.02	13.64%
83 SIOUX	39	1,747,540	22,070.82	37	1,614,593	21,294.16	-2	-132,947	-776.66	-3.52%
84 STANTON	227	20,675,915	355,315.10	227	22,357,835	375,312.94	0	1,681,920	19,997.84	5.63%
85 THAYER	274	13,326,093	185,500.92	279	13,521,913	183,597.20	5	195,820	-1,903.72	-1.03%
86 THOMAS	31	1,819,048	21,820.68	35	2,157,657	25,502.72	4	338,609	3,682.04	16.87%
87 THURSTON	103	5,000,030	95,866.52	110	6,039,575	120,303.36	7	1,039,545	24,436.84	25.49%
88 VALLEY	211	12,908,075	269,150.80	212	13,800,440	260,232.42	1	892,365	-8,918.38	-3.31%
89 WASHINGTON	598	85,044,408	1,601,572.70	585	90,379,127	1,695,145.46	-13	5,334,719	93,572.76	5.84%
90 WAYNE	187	14,533,530	254,979.44	189	16,823,253	286,917.90	2	2,289,723	31,938.46	12.53%
91 WEBSTER	159	6,355,310	113,439.88	163	8,015,095	143,736.78	4	1,659,785	30,296.90	26.71%
92 WHEELER	24	883,625	10,061.44	26	1,468,395	16,388.64	2	584,770	6,327.20	62.89%
93 YORK	393	32,135,683	564,542.30	395	33,337,871	584,204.86	2	1,202,188	19,662.56	3.48%
STATE TOTALS	51,200	\$5,559,532,405	\$112,092,817.14	50,378	\$5,912,910,228	\$119,332,119.42	-822	353,377,823	7,239,302.28	6.46%

General Notes:

- The qualification for homestead exemption in assessment/tax year 2022 relies on income data from 2021 (and 2021 relies on income data from 2020).
 - 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, 2022) and August 15, 2022
- Source: Data is compiled from Homestead Exemption Summary Certificates filed by County Assessors and County Treasurers, as of January 2022.

Table 26B 2021 & 2022 Homestead Exemption Tax Reimbursed Compared to Property Taxes Levied

County Number & Name	2021 Homestead Exempt. Tax Reimbursed ⁽¹⁾	2021 Total Property Taxes Levied	2021 % Tax Reimb. of Taxes Levied	2022 Homestead Exempt. Tax Reimbursed ⁽¹⁾	2022 Total Property Taxes Levied	2022 % Tax Reimb. of Taxes Levied
1 ADAMS	\$1,900,504.82	\$66,373,097.26	2.86%	\$2,269,454.30	\$75,270,636.06	3.02%
2 ANTELOPE	265,320.46	29,017,248.66	0.91%	292,298.32	32,227,006.65	0.91%
3 ARTHUR	8,737.76	2,911,381.86	0.30%	11,750.72	3,206,713.92	0.30%
4 BANNER	18,243.02	4,115,779.10	0.44%	23,977.78	4,191,874.56	0.44%
5 BLAINE	5,393.60	3,315,037.79	0.16%	6,856.90	3,360,110.85	0.16%
6 BOONE	196,889.52	22,409,327.04	0.88%	195,973.36	23,532,161.54	0.88%
7 BOX BUTTE	482,982.78	25,894,970.30	1.87%	515,417.96	26,742,816.90	1.87%
8 BOYD	43,583.48	6,958,797.26	0.63%	54,936.76	7,098,813.90	0.63%
9 BROWN	152,952.80	11,839,166.06	1.29%	140,892.26	12,180,205.32	1.29%
10 BUFFALO	2,849,414.96	108,847,368.29	2.62%	3,049,003.80	116,314,983.74	2.62%
11 BURT	396,815.36	26,437,865.38	1.50%	449,387.16	29,436,710.48	1.50%
12 BUTLER	336,138.62	31,787,064.88	1.06%	339,198.56	32,339,909.72	1.06%
13 CASS	2,033,233.82	72,238,252.15	2.81%	2,240,813.58	77,825,105.23	2.81%
14 CEDAR	346,966.12	30,038,942.12	1.16%	369,748.32	31,795,118.80	1.16%
15 CHASE	183,103.96	16,214,988.96	1.13%	181,684.94	16,120,257.26	1.13%
16 CHERRY	147,453.78	22,880,422.66	0.64%	149,971.38	23,274,616.82	0.64%
17 CHEYENNE	658,897.62	26,070,807.66	2.53%	669,234.94	27,091,069.08	2.53%
18 CLAY	279,369.30	28,267,899.18	0.99%	283,918.02	29,013,118.06	0.99%
19 COLFAX	357,371.68	29,519,022.98	1.21%	389,791.72	30,483,182.78	1.21%
20 CUMING	332,715.46	31,579,670.98	1.05%	366,961.46	32,321,841.04	1.05%
21 CUSTER	572,960.32	43,843,486.06	1.31%	561,325.58	45,398,838.88	1.31%
22 DAKOTA	828,102.96	35,252,129.15	2.35%	831,652.52	38,529,715.58	2.35%
23 DAWES	410,603.80	16,777,214.10	2.45%	426,398.04	17,499,485.78	2.45%
24 DAWSON	1,007,770.40	55,090,238.48	1.83%	1,053,524.60	59,582,807.96	1.83%
25 DEUEL	93,725.32	6,185,230.32	1.52%	112,563.84	6,410,599.82	1.52%
26 DIXON	229,921.02	19,825,434.58	1.16%	235,860.38	20,680,848.38	1.16%
27 DODGE	2,479,254.28	76,632,574.94	3.24%	2,551,549.82	81,095,862.22	3.24%
28 DOUGLAS	31,254,517.60	1,227,936,122.32	2.55%	34,109,105.48	1,329,015,921.97	2.55%
29 DUNDY	27,172.62	9,308,440.84	0.29%	27,672.84	9,555,554.90	0.29%
30 FILLMORE	199,233.16	27,426,748.50	0.73%	237,397.34	28,635,337.94	0.73%
31 FRANKLIN	114,332.58	13,795,882.16	0.83%	115,504.90	14,420,527.38	0.83%
32 FRONTIER	107,739.28	11,398,633.64	0.95%	127,061.22	11,944,016.18	0.95%
33 FURNAS	146,207.36	14,434,671.50	1.01%	147,336.80	14,822,013.60	1.01%
34 GAGE	1,433,895.64	54,659,809.22	2.62%	1,464,215.66	56,711,493.26	2.62%
35 GARDEN	54,449.92	8,536,385.12	0.64%	61,502.60	8,742,748.62	0.64%
36 GARFIELD	151,074.78	7,002,516.96	2.16%	154,131.18	7,352,694.96	2.16%
37 GOSPER	121,385.84	10,972,861.00	1.11%	119,572.96	11,210,314.58	1.11%
38 GRANT	9,731.86	3,107,985.56	0.31%	9,015.94	3,052,212.46	0.31%
39 GREELEY	96,900.14	11,896,853.46	0.81%	120,168.66	12,381,494.12	0.81%
40 HALL	3,607,363.68	114,961,524.08	3.14%	3,752,132.02	118,910,243.91	3.14%
41 HAMILTON	472,614.38	37,482,107.25	1.26%	499,942.52	38,501,780.35	1.26%
42 HARLAN	160,876.96	13,682,655.20	1.18%	173,548.68	14,093,298.46	1.18%
43 HAYES	12,081.08	5,906,129.92	0.20%	12,430.90	6,272,854.60	0.20%
44 HITCHCOCK	108,993.38	9,758,947.48	1.12%	118,140.82	10,176,707.20	1.12%
45 HOLT	400,781.04	39,990,114.60	1.00%	429,246.72	40,911,945.18	1.00%

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

Table 26B 2021 & 2022 Homestead Exemption Tax Reimbursed Compared to Property Taxes Levied

County Number & Name	2021 Homestead Exempt. Tax Reimbursed ⁽¹⁾	2021 Total Property Taxes Levied	2021 % Tax Reimb. of Taxes Levied	2022 Homestead Exempt. Tax Reimbursed ⁽¹⁾	2022 Total Property Taxes Levied	2022 % Tax Reimb. of Taxes Levied
46 HOOKER	\$17,210.10	\$3,142,238.60	0.55%	\$18,533.62	\$3,262,418.14	0.57%
47 HOWARD	372,815.20	19,930,688.15	1.87%	499,628.28	20,623,011.87	1.87%
48 JEFFERSON	407,424.22	28,659,835.28	1.42%	426,035.10	29,427,166.06	1.42%
49 JOHNSON	202,684.48	14,342,967.88	1.41%	201,693.74	15,056,908.46	1.41%
50 KEARNEY	359,404.68	25,781,473.72	1.39%	414,575.40	27,682,625.22	1.39%
51 KEITH	549,653.36	25,875,446.04	2.12%	587,800.54	27,233,568.98	2.12%
52 KEYA PAHA	11,175.08	3,813,419.80	0.29%	16,407.78	3,887,641.08	0.29%
53 KIMBALL	202,316.88	12,443,502.02	1.63%	223,794.44	12,707,521.30	1.63%
54 KNOX	325,136.48	28,093,635.91	1.16%	349,731.56	29,111,219.79	1.16%
55 LANCASTER	19,110,509.18	633,686,847.52	3.02%	18,799,523.06	657,836,614.04	3.02%
56 LINCOLN	2,006,963.18	85,923,979.72	2.34%	2,039,206.56	90,213,865.08	2.34%
57 LOGAN	33,896.32	4,239,792.60	0.80%	32,048.88	4,353,716.24	0.80%
58 LOUP	17,417.80	3,449,038.00	0.51%	16,982.62	3,554,194.40	0.51%
59 MADISON	1,949,008.76	75,002,468.20	2.60%	2,125,652.26	80,554,669.12	2.60%
60 MCPHERSON	8,800.00	3,320,115.30	0.27%	9,392.52	3,605,267.06	0.27%
61 MERRICK	488,818.52	24,702,474.44	1.98%	521,384.82	25,286,179.38	1.98%
62 MORRILL	209,268.82	18,442,506.98	1.13%	225,008.70	19,424,863.02	1.13%
63 NANCE	132,684.44	14,217,949.06	0.93%	149,489.00	14,933,512.78	0.93%
64 NEMAHA	294,405.50	17,713,344.68	1.66%	292,732.04	18,227,602.62	1.66%
65 NUCKOLLS	151,151.16	14,849,357.84	1.02%	150,614.88	15,103,498.56	1.02%
66 OTOE	969,693.20	42,359,718.59	2.29%	993,686.04	45,205,832.10	2.29%
67 PAWNEE	96,660.92	10,459,506.58	0.92%	89,418.08	10,604,314.06	0.92%
68 PERKINS	111,066.64	13,757,890.96	0.81%	116,501.26	14,231,035.48	0.81%
69 PHELPS	477,898.52	31,230,456.20	1.53%	467,126.26	32,084,773.70	1.53%
70 PIERCE	386,828.90	23,841,617.08	1.62%	425,842.66	25,756,253.34	1.62%
71 PLATTE	1,947,713.12	81,033,721.00	2.40%	1,984,393.64	84,807,784.44	2.40%
72 POLK	244,131.42	22,124,409.64	1.10%	274,509.68	22,579,131.18	1.10%
73 RED WILLOW	543,523.50	20,372,678.50	2.67%	591,349.48	20,907,593.22	2.67%
74 RICHARDSON	321,281.76	21,112,701.04	1.52%	324,130.38	22,395,125.78	1.52%
75 ROCK	33,595.10	7,571,426.50	0.44%	29,359.30	7,711,875.11	0.44%
76 SALINE	602,192.74	37,055,070.72	1.63%	610,816.14	38,300,248.17	1.63%
77 SARPY	15,461,261.02	439,767,769.50	3.52%	17,441,577.70	482,504,482.83	3.52%
78 SAUNDERS	1,698,705.82	68,641,803.04	2.47%	1,766,340.24	74,611,921.32	2.47%
79 SCOTTS BLUFF	2,538,685.92	64,918,478.66	3.91%	2,673,111.38	66,603,159.86	3.91%
80 SEWARD	858,777.98	45,305,591.52	1.90%	889,433.80	48,050,757.92	1.90%
81 SHERIDAN	199,258.18	16,932,220.96	1.18%	209,025.54	17,224,200.78	1.18%
82 SHERMAN	158,699.32	12,453,711.58	1.27%	180,351.34	13,061,277.70	1.27%
83 SIOUX	22,070.82	7,336,496.08	0.30%	21,294.16	7,821,828.48	0.30%
84 STANTON	355,315.10	22,479,325.68	1.58%	375,312.94	22,789,605.34	1.58%
85 THAYER	185,500.92	19,915,201.19	0.93%	183,597.20	20,148,071.24	0.93%
86 THOMAS	21,820.68	3,508,086.58	0.62%	25,502.72	3,628,111.65	0.62%
87 THURSTON	95,866.52	15,762,303.02	0.61%	120,303.36	16,533,461.26	0.61%
88 VALLEY	269,150.80	14,835,677.84	1.81%	260,232.42	15,661,397.23	1.81%
89 WASHINGTON	1,601,572.70	61,923,639.96	2.59%	1,695,145.46	66,564,466.78	2.59%
90 WAYNE	254,979.44	28,867,354.48	0.88%	286,917.90	30,833,970.60	0.88%
91 WEBSTER	113,439.88	14,798,784.06	0.77%	143,736.78	15,722,822.84	0.77%
92 WHEELER	10,061.44	5,958,690.60	0.17%	16,388.64	6,587,213.48	0.17%
93 YORK	564,542.30	44,306,244.44	1.27%	584,204.86	47,024,719.44	1.27%
STATE TOTALS	\$112,092,817.14	\$4,728,843,464.75	2.37%	\$119,332,119.42	\$5,021,777,069.53	2.37%

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

Table 26C 2022 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	1130	954	176	481	649	768	283	79
2 ANTELOPE	296	265	31	132	164	212	58	26
3 ARTHUR	20	19	1	4	16	13	7	0
4 BANNER	26	26	0	19	7	21	4	1
5 BLAINE	20	19	1	11	9	14	6	0
6 BOONE	241	222	19	106	135	168	47	26
7 BOX BUTTE	468	418	50	207	261	278	115	75
8 BOYD	98	89	9	40	58	87	8	3
9 BROWN	179	158	21	74	105	127	36	16
10 BUFFALO	1360	1126	234	612	748	890	350	120
11 BURT	386	349	37	160	226	272	83	31
12 BUTLER	335	306	29	147	188	224	84	27
13 CASS	897	685	212	392	505	600	237	60
14 CEDAR	366	346	20	162	204	261	80	25
15 CHASE	154	140	14	68	86	110	39	5
16 CHERRY	188	163	25	68	120	145	33	10
17 CHEYENNE	480	433	47	198	282	320	123	37
18 CLAY	255	219	36	124	131	183	50	22
19 COLFAX	292	265	27	118	174	188	76	28
20 CUMING	355	309	46	158	197	251	78	26
21 CUSTER	579	520	59	268	311	394	131	54
22 DAKOTA	479	421	58	214	265	306	115	58
23 DAWES	327	280	47	141	186	240	64	23
24 DAWSON	694	624	70	319	375	501	167	26
25 DEUEL	117	111	6	45	72	97	19	1
26 DIXON	241	233	8	104	137	149	67	25
27 DODGE	1323	1160	163	580	743	866	369	88
28 DOUGLAS	11454	9394	2060	3658	7796	7497	3175	782
29 DUNDY	59	58	1	17	42	46	12	1
30 FILLMORE	216	179	37	89	127	161	49	6
31 FRANKLIN	158	133	25	67	91	123	29	6
32 FRONTIER	131	119	12	58	73	90	35	6
33 FURNAS	197	177	20	90	107	143	35	19
34 GAGE	1055	919	136	463	592	723	231	101
35 GARDEN	108	103	5	47	61	81	25	2
36 GARFIELD	115	106	9	56	59	82	22	11
37 GOSPER	83	69	14	37	46	62	16	5
38 GRANT	29	27	2	11	18	22	6	1
39 GREELEY	123	111	12	36	87	92	13	18
40 HALL	1749	1490	259	774	975	1173	447	129
41 HAMILTON	348	295	53	183	165	244	72	32
42 HARLAN	154	129	25	68	86	119	28	7
43 HAYES	23	23	0	10	13	16	3	4
44 HITCHCOCK	155	137	18	65	90	124	22	9
45 HOLT	456	391	65	208	248	334	91	31

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 2022 relies on income data from 2021.
- 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, 2022 and August 15, 2022).
- Data is as of February 27, 2023.

Table 26C 2022 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	41	40	1	15	26	33	7	1
47 HOWARD	309	256	53	150	159	224	77	8
48 JEFFERSON	462	422	40	185	277	306	102	54
49 JOHNSON	194	182	12	91	103	133	40	21
50 KEARNEY	231	198	33	113	118	155	55	21
51 KEITH	417	371	46	192	225	298	100	19
52 KEYA PAHA	31	29	2	16	15	24	3	4
53 KIMBALL	186	173	13	78	108	133	41	12
54 KNOX	429	396	33	190	239	309	84	36
55 LANCASTER	7,029	5,794	1,235	2,681	4,348	4,319	2,113	597
56 LINCOLN	1,302	1,126	176	540	762	849	329	124
57 LOGAN	47	40	7	21	26	35	7	5
58 LOUP	25	21	4	20	5	16	6	3
59 MADISON	1,043	914	129	438	605	675	292	76
60 MCPHERSON	20	19	1	7	13	15	4	1
61 MERRICK	371	315	56	192	179	258	80	33
62 MORRILL	245	222	23	102	143	171	53	21
63 NANCE	141	127	14	57	84	96	30	15
64 NEMAHA	266	237	29	118	148	194	58	14
65 NUCKOLLS	239	205	34	107	132	190	36	13
66 OTOE	623	553	70	263	360	409	147	67
67 PAWNEE	137	124	13	45	92	105	25	7
68 PERKINS	119	108	11	56	63	77	32	10
69 PHELPS	297	261	36	130	167	197	76	24
70 PIERCE	316	299	17	150	166	194	83	39
71 PLATTE	1,017	921	96	440	577	609	277	131
72 POLK	256	245	11	118	138	163	69	24
73 RED WILLOW	472	388	84	210	262	336	108	28
74 RICHARDSON	452	383	69	171	281	340	82	30
75 ROCK	59	57	2	25	34	40	11	8
76 SALINE	468	427	41	204	264	292	118	58
77 SARPY	4,038	2,332	1,706	1,967	2,071	2,907	869	262
78 SAUNDERS	836	731	105	365	471	530	226	80
79 SCOTTS BLUFF	1,670	1,411	259	657	1,013	1,263	321	86
80 SEWARD	530	476	54	246	284	301	157	72
81 SHERIDAN	239	208	31	110	129	181	42	16
82 SHERMAN	189	173	16	75	114	131	47	11
83 SIOUX	45	40	5	22	23	32	8	5
84 STANTON	249	225	24	117	132	165	63	21
85 THAYER	306	288	18	134	172	207	75	24
86 THOMAS	38	32	6	13	25	30	8	0
87 THURSTON	119	113	6	37	82	80	31	8
88 VALLEY	238	216	22	114	124	172	40	26
89 WASHINGTON	678	592	86	288	390	397	188	93
90 WAYNE	208	201	7	88	120	124	67	17
91 WEBSTER	175	157	18	73	102	148	20	7
92 WHEELER	30	28	2	14	16	21	5	4
93 YORK	436	396	40	203	233	297	105	34
STATE TOTALS	55,187	46,192	8,995	22,537	32,650	36,998	13,857	4,332

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 2022 relies on income data from 2021.
- 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, 2022 and August 15, 2022).
- Data is as of February 27, 2023.

Table 26D 2022 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	150,101	180,122	300,202	337,728	11,359	1,704,986,198	150,101	180,122	300,202	337,728
2 ANTELOPE	104,892	125,871	209,784	236,007	3,114	326,633,445	104,892	125,871	209,784	236,007
3 ARTHUR	66,034	79,241	132,068	148,577	212	13,999,194	66,034	79,241	132,068	148,577
4 BANNER	91,567	109,881	183,134	206,026	316	28,935,147	91,567	109,881	183,134	206,026
5 BLAINE	69,042	82,851	138,084	155,345	265	18,295,949	69,042	82,851	138,084	155,345
6 BOONE	123,624	148,349	247,248	278,154	2,471	305,474,695	123,624	148,349	247,248	278,154
7 BOX BUTTE	108,213	129,856	216,426	243,480	4,432	479,599,607	108,213	129,856	216,426	243,480
8 BOYD	45,255	54,306	95,000	110,000	1,158	52,404,335	45,255	54,306	95,000	110,000
9 BROWN	90,259	108,311	180,518	203,083	1,673	151,003,219	90,259	108,311	180,518	203,083
10 BUFFALO	195,154	234,185	390,308	439,097	16,292	3,179,446,485	195,154	234,185	390,308	439,097
11 BURT	106,275	127,530	212,550	239,119	3,204	340,503,155	106,275	127,530	212,550	239,119
12 BUTLER	124,778	149,734	249,556	280,751	3,655	456,063,262	124,778	149,734	249,556	280,751
13 CASS	216,189	259,427	432,378	486,426	11,529	2,492,434,142	216,189	259,427	432,378	486,426
14 CEDAR	120,162	144,195	240,324	270,365	3,526	423,687,750	120,162	144,195	240,324	270,365
15 CHASE	125,097	150,117	250,194	281,469	1,869	233,805,699	125,097	150,117	250,194	281,469
16 CHERRY	103,111	123,734	206,222	232,000	2,703	278,706,651	103,111	123,734	206,222	232,000
17 CHEYENNE	107,754	129,305	215,508	242,447	4,224	455,150,383	107,754	129,305	215,508	242,447
18 CLAY	97,157	116,589	194,314	218,604	2,968	288,360,175	97,157	116,589	194,314	218,604
19 COLFAX	124,212	149,055	248,424	279,477	3,728	463,059,615	124,212	149,055	248,424	279,477
20 CUMING	140,203	168,244	280,406	315,457	3,702	519,028,111	140,203	168,244	280,406	315,457
21 CUSTER	99,456	119,348	198,912	223,776	5,254	522,541,589	99,456	119,348	198,912	223,776
22 DAKOTA	138,894	166,673	277,788	312,512	6,266	870,308,480	138,894	166,673	277,788	312,512
23 DAWES	112,670	135,204	225,340	253,508	3,493	393,555,599	112,670	135,204	225,340	253,508
24 DAWSON	118,812	142,575	237,624	267,327	8,696	1,033,186,635	118,812	142,575	237,624	267,327
25 DEUEL	80,051	96,062	160,102	180,115	977	78,209,053	80,051	96,062	160,102	180,115
26 DIXON	105,263	126,316	210,526	236,842	2,372	249,681,560	105,263	126,316	210,526	236,842
27 DODGE	157,408	188,890	314,816	354,168	14,008	2,204,967,312	157,408	188,890	314,816	354,168
28 DOUGLAS	224,478	269,374	448,956	505,076	167,029	37,494,305,420	224,478	269,374	448,956	505,076
29 DUNDY	71,988	86,386	143,976	161,973	1,080	77,745,988	71,988	86,386	143,976	161,973
30 FILLMORE	104,944	125,933	209,888	236,124	2,617	274,636,358	104,944	125,933	209,888	236,124
31 FRANKLIN	63,158	75,790	126,316	142,106	1,694	106,988,775	63,158	75,790	126,316	142,106
32 FRONTIER	92,886	111,464	185,772	208,994	1,207	112,112,772	92,886	111,464	185,772	208,994
33 FURNAS	73,656	88,388	147,312	165,726	2,450	180,456,078	73,656	88,388	147,312	165,726
34 GAGE	121,701	146,042	243,402	273,828	9,135	1,111,733,170	121,701	146,042	243,402	273,828
35 GARDEN	70,741	84,890	141,482	159,168	1,215	85,949,249	70,741	84,890	141,482	159,168
36 GARFIELD	113,977	136,773	227,954	256,449	983	112,039,090	113,977	136,773	227,954	256,449
37 GOSPER	188,663	226,396	377,326	424,492	1,173	221,300,942	188,663	226,396	377,326	424,492
38 GRANT	62,631	75,158	125,262	140,920	338	21,169,080	62,631	75,158	125,262	140,920
39 GREELEY	87,838	105,406	175,676	197,636	1,165	102,331,230	87,838	105,406	175,676	197,636
40 HALL	160,868	193,042	321,736	361,953	19,243	3,095,573,858	160,868	193,042	321,736	361,953
41 HAMILTON	171,893	206,272	343,786	386,760	3,913	672,613,440	171,893	206,272	343,786	386,760
42 HARLAN	98,680	118,416	197,360	222,030	1,967	194,102,670	98,680	118,416	197,360	222,030
43 HAYES	65,601	78,722	131,202	147,603	494	32,406,429	65,601	78,722	131,202	147,603
44 HITCHCOCK	82,978	99,574	165,956	186,701	1,450	120,317,230	82,978	99,574	165,956	186,701
45 HOLT	89,446	107,336	178,892	201,254	4,700	420,396,115	89,446	107,336	178,892	201,254

General Notes:

- For over-age 65 applicants to be eligible for exemption, the maximum assessed value of the homestead is \$95,000 or 200% of the county's average assessed value of single-family residential property, whichever is greater.
- For most disabled applicants to be eligible for exemption, the maximum assessed value of the homestead is \$110,000 or 225% of the county's average assessed value of single-family residential property, whichever is greater.
- The qualification for homestead exemption in assessment/tax year 2022 relies on income data from 2021; the percentage of relief applies to the assessed value of the homestead up to the maximum exemption amount.
- For over-age 65 applicants, the maximum exemption is the taxable value of the homestead up to \$40,000 or 100% of the county's average assessed value of single-family residential property, whichever is greater.
- For most disabled applicants, the maximum exemption is the taxable value of the homestead up to \$50,000 or 120% of the county's average assessed value of single-family residential property, whichever is greater.

Source: Average Single-Family Residential Value information as certified by the county assessors pursuant to Neb. Rev. Stat. § 77-3506.02.

Table 26D 2022 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)
46 HOOKER	68,159	81,791	136,318	153,358	395	26,922,446	68,159	81,791	136,318	153,358
47 HOWARD	143,070	171,684	286,140	321,908	2,816	402,882,336	143,070	171,684	286,140	321,908
48 JEFFERSON	87,647	105,177	175,294	197,206	3,547	310,883,551	87,647	105,177	175,294	197,206
49 JOHNSON	98,172	117,807	196,344	220,887	1,999	196,244,848	98,172	117,807	196,344	220,887
50 KEARNEY	162,757	195,309	325,514	366,204	2,834	461,252,350	162,757	195,309	325,514	366,204
51 KEITH	152,158	182,590	304,316	342,356	5,052	768,699,515	152,158	182,590	304,316	342,356
52 KEYA PAHA	53,305	63,966	106,610	119,937	575	30,649,880	53,305	63,966	106,610	119,937
53 KIMBALL	81,972	98,367	163,944	184,437	1,864	152,795,615	81,972	98,367	163,944	184,437
54 KNOX	83,073	99,688	166,146	186,915	3,569	296,485,305	83,073	99,688	166,146	186,915
55 LANCASTER	228,660	274,392	457,320	514,485	98,039	22,417,508,900	228,660	274,392	457,320	514,485
56 LINCOLN	137,298	164,758	274,596	308,921	14,061	1,930,540,677	137,298	164,758	274,596	308,921
57 LOGAN	85,950	103,140	171,900	193,388	359	30,855,911	85,950	103,140	171,900	193,388
58 LOUP	106,533	127,840	213,066	239,700	497	52,946,465	106,533	127,840	213,066	239,700
59 MADISON	169,233	203,080	338,466	380,775	12,281	2,078,350,351	169,233	203,080	338,466	380,775
60 MCPHERSON	66,145	79,374	132,290	148,827	212	14,022,708	66,145	79,374	132,290	148,827
61 MERRICK	145,655	174,786	291,310	327,724	3,589	522,754,720	145,655	174,786	291,310	327,724
62 MORRILL	80,374	96,449	160,748	180,842	2,358	189,519,720	80,374	96,449	160,748	180,842
63 NANCE	100,134	120,161	200,268	225,302	1,625	162,716,720	100,134	120,161	200,268	225,302
64 NEMAHA	99,892	119,871	199,784	224,757	2,992	298,876,441	99,892	119,871	199,784	224,757
65 NUCKOLLS	53,436	64,124	106,872	120,231	2,302	123,009,155	53,436	64,124	106,872	120,231
66 OTOE	134,349	161,219	268,698	302,286	6,594	885,893,629	134,349	161,219	268,698	302,286
67 PAWNEE	60,871	73,046	121,742	136,960	1,474	89,722,585	60,871	73,046	121,742	136,960
68 PERKINS	119,590	143,508	239,180	269,078	1,340	160,249,301	119,590	143,508	239,180	269,078
69 PHELPS	138,462	166,155	276,924	311,540	3,770	521,998,376	138,462	166,155	276,924	311,540
70 PIERCE	154,098	184,918	308,196	346,721	3,154	486,024,895	154,098	184,918	308,196	346,721
71 PLATTE	191,620	229,944	383,240	431,145	12,319	2,360,563,930	191,620	229,944	383,240	431,145
72 POLK	122,191	146,630	244,382	274,930	2,411	294,600,824	122,191	146,630	244,382	274,930
73 RED WILLOW	115,368	138,442	230,736	259,578	4,570	527,230,290	115,368	138,442	230,736	259,578
74 RICHARDSON	64,409	77,291	128,818	144,921	4,079	262,720,637	64,409	77,291	128,818	144,921
75 ROCK	63,026	75,632	126,052	141,809	856	53,949,635	63,026	75,632	126,052	141,809
76 SALINE	124,030	148,836	248,060	279,068	5,224	647,931,380	124,030	148,836	248,060	279,068
77 SARPY	252,134	302,561	504,268	567,302	5,741	14,476,256,802	252,134	302,561	504,268	567,302
78 SAUNDERS	243,191	291,830	486,382	547,180	9,389	2,283,314,736	243,191	291,830	486,382	547,180
79 SCOTTS BLUFF	121,599	145,919	243,198	273,598	14,146	1,720,132,542	121,599	145,919	243,198	273,598
80 SEWARD	194,501	233,402	389,002	437,628	6,388	1,242,466,026	194,501	233,402	389,002	437,628
81 SHERIDAN	68,146	81,776	136,292	153,329	2,631	179,290,470	68,146	81,776	136,292	153,329
82 SHERMAN	100,629	120,755	201,258	226,416	15,110	151,948,725	100,629	120,755	201,258	226,416
83 SIOUX	68,311	81,974	136,622	153,700	762	52,052,593	68,311	81,974	136,622	153,700
84 STANTON	156,643	187,972	313,286	352,447	2,423	379,545,540	156,643	187,972	313,286	352,447
85 THAYER	91,036	109,244	182,072	204,831	2,632	239,604,819	91,036	109,244	182,072	204,831
86 THOMAS	81,890	98,268	163,780	184,253	431	35,294,209	81,890	98,268	163,780	184,253
87 THURSTON	90,002	108,003	180,004	202,505	1,576	141,842,410	90,002	108,003	180,004	202,505
88 VALLEY	91,726	110,072	183,452	206,384	1,964	180,148,350	91,726	110,072	183,452	206,384
89 WASHINGTON	252,142	302,571	504,284	567,320	7,769	1,958,889,480	252,142	302,571	504,284	567,320
90 WAYNE	149,433	179,320	298,866	336,225	3,148	470,414,915	149,433	179,320	298,866	336,225
91 WEBSTER	79,882	95,859	159,764	179,735	1,747	139,552,965	79,882	95,859	159,764	179,735
92 WHEELER	89,505	107,406	179,010	201,387	562	50,301,570	89,505	107,406	179,010	201,387
93 YORK	139,507	167,409	279,014	313,891	5,366	748,593,687	139,507	167,409	279,014	313,891
STATE TOTALS					671,935	123,208,658,274	183,364			

General Notes:

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Source: Average Single-Family Residential Value information as certified by the county assessors pursuant to Neb. Rev. Stat. § 77-3506.02.

Table 27 2022 Property Tax Relief

County Number & Name	Real Property Tax Credit Locally Assessed & Centrally Assessed ⁽¹⁾	Unused Real Property Tax Credit ⁽¹⁾	County Number & Name	Real Property Tax Credit Locally Assessed & Centrally Assessed ⁽¹⁾	Unused Real Property Tax Credit ⁽¹⁾
1 ADAMS	\$ 4,473,724	\$ 69,467	48 JEFFERSON	\$ 2,025,795	\$ 9,839
2 ANTELOPE	2,982,393	8,622	49 JOHNSON	1,146,438	3,884
3 ARTHUR	323,827	285	50 KEARNEY	2,165,941	15,857
4 BANNER	322,811	91	51 KEITH	2,269,869	20,761
5 BLAINE	422,434	73	52 KEYA PAHA	592,349	1,029
6 BOONE	2,756,766	7,043	53 KIMBALL	738,391	4,801
7 BOX BUTTE	1,678,361	11,167	54 KNOX	2,638,753	11,353
8 BOYD	715,211	2,139	55 LANCASTER	35,336,200	704,466
9 BROWN	1,140,690	4,356	56 LINCOLN	5,676,563	54,484
10 BUFFALO	7,042,232	94,809	57 LOGAN	446,200	773
11 BURT	2,178,387	11,178	58 LOUP	394,649	447
12 BUTLER	2,820,344	9,568	59 MADISON	4,993,809	58,422
13 CASS	4,767,464	68,405	60 MCPHERSON	424,402	219
14 CEDAR	3,028,998	12,848	61 MERRICK	2,096,039	17,074
15 CHASE	1,656,663	5,894	62 MORRILL	1,255,677	4,654
16 CHERRY	2,645,864	5,751	63 NANCE	1,250,331	3,354
17 CHEYENNE	1,547,967	16,335	64 NEMAHA	1,394,476	8,914
18 CLAY	2,498,765	6,173	65 NUCKOLLS	1,332,076	4,175
19 COLFAX	2,254,636	9,224	66 OTOE	2,779,713	26,281
20 CUMING	3,267,316	14,609	67 PAWNEE	973,431	2,185
21 CUSTER	4,052,942	12,198	68 PERKINS	1,323,091	4,405
22 DAKOTA	2,306,269	22,965	69 PHELPS	2,556,771	19,495
23 DAWES	1,102,765	10,117	70 PIERCE	2,289,992	10,384
24 DAWSON	3,853,714	27,809	71 PLATTE	6,509,324	66,334
25 DEUEL	459,033	3,617	72 POLK	2,183,884	9,317
26 DIXON	1,718,528	6,401	73 RED WILLOW	1,489,853	18,957
27 DODGE	5,551,754	81,930	74 RICHARDSON	1,693,335	9,004
28 DOUGLAS	61,035,048	1,109,382	75 ROCK	806,171	765
29 DUNDY	1,047,012	1,243	76 SALINE	2,749,688	16,983
30 FILLMORE	2,810,632	9,080	77 SARPY	21,784,968	8,675
31 FRANKLIN	1,154,925	2,934	78 SAUNDERS	5,158,115	50,632
32 FRONTIER	1,019,828	2,913	79 SCOTTS BLUFF	3,293,908	68,698
33 FURNAS	1,157,867	4,135	80 SEWARD	3,744,741	26,909
34 GAGE	3,632,124	35,067	81 SHERIDAN	1,325,188	5,318
35 GARDEN	932,059	1,604	82 SHERMAN	1,146,431	4,897
36 GARFIELD	543,109	2,056	83 SIOUX	779,804	272
37 GOSPER	1,035,632	4,768	84 STANTON	1,786,775	10,442
38 GRANT	370,784	589	85 THAYER	2,193,633	6,288
39 GREELEY	1,170,285	3,024	86 THOMAS	399,260	853
40 HALL	6,667,343	115,947	87 THURSTON	1,192,291	1,679
41 HAMILTON	3,405,617	18,002	88 VALLEY	1,098,843	6,918
42 HARLAN	1,193,082	6,494	89 WASHINGTON	3,903,952	37,389
43 HAYES	613,677	147	90 WAYNE	2,480,606	7,526
44 HITCHCOCK	824,231	3,420	91 WEBSTER	1,248,286	4,109
45 HOLT	3,364,756	10,269	92 WHEELER	772,799	298
46 HOOKER	395,832	1,271	93 YORK	3,961,209	18,523
47 HOWARD	\$ 1,669,169	\$ 10,799	STATE TOTALS	\$ 309,416,890	\$ 3,234,257

1. Neb. Law 2020 LB 1107 eliminated the Personal Property Tax Relief Credit Act after the 2019 tax year.