

The Basics of Nebraska's Property Tax

2025 Edition

A Legislative Research Office Backgrounder

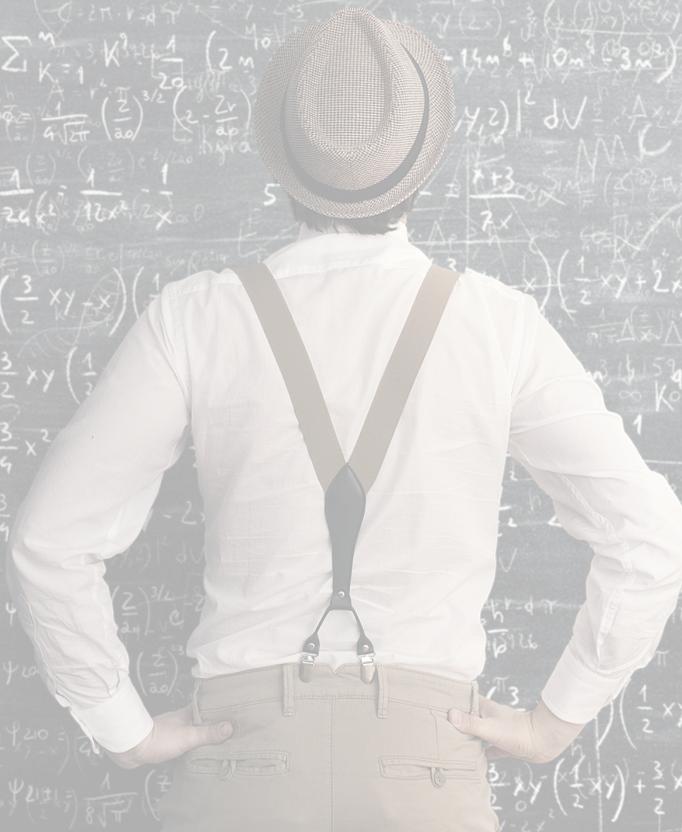


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THE BASICS OF NEBRASKA'S PROPERTY TAX

A Legislative Research Office Backgrounder

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Property Tax = (Assessed Value x Rate) – Credits

It doesn't get any simpler than that expression. This document is designed to be a basic introduction providing the reader with an understanding of the key terms and structure upon which they can build a more complete understanding of property tax in Nebraska. It is meant to be a tool for answering questions from constituents, a resource for developing a more detailed research project, and a clarification document that can assist in building a more detailed research agenda that gets to the heart of property tax issues for policy considerations.

In floor speeches, senators often say something to the effect of, "as I was knocking on doors during my campaign . . . property tax was the most common issue I heard." It is not just anecdotal that a large contingent of citizens and businesses have concerns about the property tax. Property tax legislation is introduced in volumes every year. Over 1,340 property tax bills have been introduced since 1969. The path to the next round of property tax proposals starts with a basic understanding of property tax. This document seeks to fulfill that purpose.

Origins

Bills on property tax have been introduced in every session of the Legislature. It is often considered the most unpopular tax and probably the most misunderstood.

The property tax in Nebraska is older than the state itself; it was instituted in 1857 by the territorial legislature. Nebraska began levying a property tax in its first year of statehood, 1867, and continued to levy the state tax until 1966, when Nebraska voters adopted a constitutional amendment abolishing the use of property tax for state purposes. It was still in place to fund local government entities. Also, in that 1966 election abolishing the state property tax, voters approved a constitutional amendment authorizing a state income tax.

State government was without a funding source, so during the 1967 legislative session, senators passed the Nebraska Revenue Act of 1967 (Laws 1967, LB 377). The new act implemented a statewide income tax and sales and use taxes, as approved in part through the 1966 amendment, to replace revenue lost from the

elimination of the state property tax. At that time, a portion of the revenue collected from the new taxes was used to provide financial assistance to political subdivisions, including counties, cities, and school districts, commonly referred to as state aid.

Current Structure

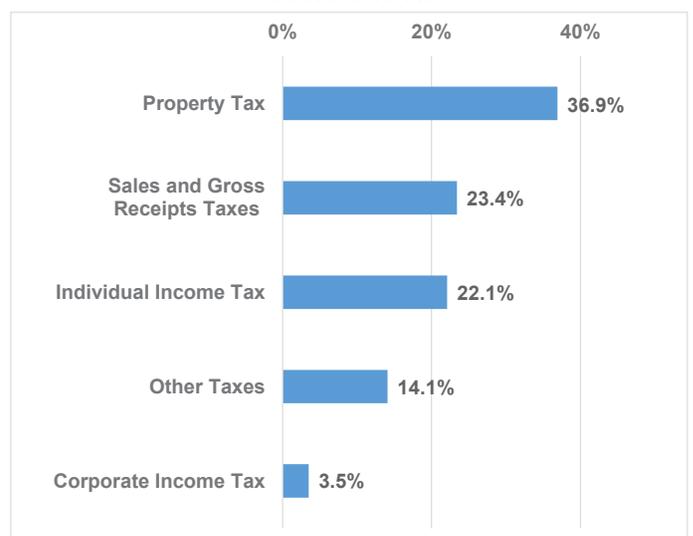
Today, property tax is the primary revenue raising tool for political subdivisions, and in 2020, property tax revenue comprised approximately 36.9% of all state and local tax revenue collected in Nebraska (Tax Foundation, 2020).

This backgrounder focuses on the primary components of Nebraska's property tax system:

1. The kind of property that is taxed (and exempted from tax);
2. assessment and equalization to determine a taxable value of property;
3. the tax rate (often referred to as the tax levy);
4. adjustments to the total tax due, such as credits;
5. and the general timeline of the property tax process.

Additionally, a brief discussion on areas of public policy that should also be considered, which are closely related to the property tax, as well as a list of available resources and a glossary for more in-depth information, are included.

2020 Nebraska State and Local Tax Collections



Source: [Tax Foundation](#)

Two types of property are taxed in Nebraska: real property and tangible personal property. Real property includes land, buildings, improvements, fixtures, mobile homes, minerals, wells, and payments related to oil or gas leases. Personal property includes everything else, and is divided into two categories: tangible personal property and intangible personal property.

Tangible personal property includes property with a physical existence, such as equipment and trade fixtures. Trade fixtures were considered real property until Laws 2007, LB 334, was enacted, which redefined them as personal property. Intangible property, such as stocks, contract rights, bonds, bank accounts, and other similar items, is not taxable property and has been exempt since 1967.

Real property and tangible personal property are subject to tax. Some property is specifically exempt from tax, either by constitutional provision or statutory law.

Notably, many of these exemptions were enacted since the turn of the century. In 2004, voters approved a constitutional amendment (Laws 2003, LR 2CA, sec. 1) to exempt the increased value of real property from improvements resulting from renovating,

rehabilitating, or preserving historically significant real property. Subsequently, in 2005, the Legislature passed LB 66, which defined historically significant property for purposes of the partial property tax exemption and prescribed an application process. Nebraska's Beginning Farmer Tax Credit Act, created in 2008, prescribed several exemptions for tangible personal property. The exemption for property used in wind generation was enacted in 2010, and the exemption for data center property in 2012. The state's business tax incentive program, the Nebraska Advantage Act was enacted in 2005 and revamped the Employment and Investment Growth Act (Laws 1987, LB 775). The Nebraska Advantage Act was a program offering tax credits, sales and use tax refunds, and property tax exemptions to companies in the state that meet certain employee and capital investment goals. All of these tax exemptions must be applied for through the applicable tax incentive program. The Nebraska Advantage Act was replaced by the ImagiNE Act (LB 1107), which was passed in 2020 and provided many of the same or modified exemptions. (See Appendix D).

The [Tax Expenditure Report](#) from the Department of Revenue provides a more extensive list of the property that is exempt from property taxation.

Exempt real property examples:

- a portion of value of certain homesteads owned by persons over age 65, qualified disabled persons, and qualified disabled veterans and their widow(er)s;
- a mobile home owned by a blind or disabled veteran; and
- the increased value of real property from improvements, such as renovating, rehabilitating, or preserving historically significant real property.

Recently exempted:

- Destroyed property;
- Nursing facilities receive a partial exemption under certain conditions; Student housing receive a partial exemption under certain conditions; Broadband equipment under certain programs;
- The definition of childcare facilities, was expanded in 2024; and
- Credits provided in the PTCA; Credits provided in the PTIA and PTR.A.

Exempt tangible personal property examples:

- household goods and personal effects;
- non-depreciable tangible personal property;
- motor vehicles, which are subject to a different taxation scheme;
- business and agricultural inventory;
- certain property owned by a taxpayer who has a signed agreement pursuant to the Employment and Investment Growth Act or the Nebraska Advantage Act, and certain property owned by qualifying taxpayers pursuant to the Beginning Farmer Tax Credit Act;
- livestock;
- depreciable tangible personal property used for wind-generated electricity; and
- personal property assembled, engineered, or processed as part of a data center for use at a location outside of the state.

Real and tangible personal property exempt from property tax because of the status of the taxpayer examples:

- property owned by the state or governmental subdivisions that is used for a public purpose;
- property owned and used by agricultural and horticultural societies; and
- property owned by education, religious, charitable, or cemetery organizations and used for the organizations' purposes, subject to some limitations.

The Homestead Exemption

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Probably the best-known property tax exemption is the homestead exemption. First enacted in 1969, it provides property tax relief to homeowners by exempting a portion of their homesteads from tax.

Like many other exemptions, the homestead exemption program is authorized by the Constitution. However, the homestead exemption is unique in that the political subdivisions that lose revenue as a result of the exemption are reimbursed by the state. The amount reimbursed to political subdivisions for the homestead exemption was approximately \$46,500,000 in 2003 and has increased over time to approximately \$143,000,000 in 2023.

Those eligible to claim a homestead exemption are:

- individuals age 65 or older prior to January 1 of the applicable tax year;
- individuals with certain permanent physical disabilities;
- individuals with a developmental disability;
- veterans or unremarried widow(er)s of veterans who (1) were honorably discharged and (2) have a 100 percent disability or who died from a service-related disability or while on active duty.

Those qualifying for the exemption must submit an application. The specific exemption amount varies depending on the application. Beginning in 2015, some qualified veterans and widow(er)s of veterans were allowed to claim an exemption of the total taxable value of the homestead. For veterans who are paraplegic or multiple amputees, the total value of a home substantially contributed to by the U.S. Department of Veterans Affairs is also exempt.

Exemptions for the other qualified persons are subject to income limitations, statutory restrictions on the maximum value of the homestead property, and limitations on the maximum exempt amount. The limitations vary depending upon the category in which the applicant is eligible. The Legislature increased the maximum exempt amount and maximum value in 2006 and the income limitation amounts in 2014, and most recently in 2024.

In 2024, a change was made to the homestead exemption process providing that, under three conditions, a homestead cannot lose their homestead exemption for an increased valuation on their home: if they received an exemption in the prior year; if it was valued below the county's maximum value in prior years; and if it faces a denial solely because of its value. This provision will not apply if improvements were the reason the value was increased. This is a hold harmless provision of sorts for rising valuations with no changes to the property.



The Value of Property

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After determining if the real or tangible personal property is subject to tax, the property must be assigned a value. In assigning a taxable value, property must be assessed (determining taxability and a taxable value) and equalized (comparing valuations of similar property to ensure fair and equal treatment in the assessment process), pursuant to the Uniformity Clause.

The Uniformity Clause

The Nebraska Constitution, Article VIII, sec. 1 requires all property taxes to be levied by valuation uniformly and proportionately upon all property. This is known as the Uniformity Clause. Uniformity means it is characterized by a lack of variation, meaning identical or consistent. Proportional means that their relative magnitudes are in balance and make sense the way they are; a tax remains the same regardless of the amount of the tax base.

The Nebraska Supreme Court (Court) has interpreted the Uniformity Clause to mean that the taxation of property must be uniform both as to the rate of tax and the value of the property. The Court has held that there cannot be a difference in the method of determining the value of the property or the property tax rate, unless separate classifications are based on public policy or a substantial difference in the property.

The Constitution allows certain property to be classified differently, including agricultural and horticultural land, tangible personal property, motor vehicles, and livestock.

Assessment and Equalization

Assessment and equalization pursuant to the Uniformity Clause have several steps.

Property in Nebraska is taxed at actual value. Actual value is defined as the market value of real property, i.e. an estimate of a price for the property if it was for sale. Actual value can be determined using different methods: sales comparison, income approach, and cost approach. Physical characteristics of the property and the nature of the legal ownership of the property can be used to help determine actual value.

County assessors are responsible for determining actual value in order to assess all taxable property within the county. Assessors are also responsible for compiling the assessment roll (a verified list of all real and tangible personal property in the county) and tax lists of all property and taxes due in the county. Methodology and practices of each county can be found on the Department of Revenue's [website](#).

The county board of equalization, composed of members of the county board, equalizes the property within the county by correcting any current assessments that are deemed undervalued or overvalued. The county board of equalization also hears any taxpayer protests regarding property valuations, equalization, and other matters.

Any decision of the county board of equalization can be appealed to the Tax Equalization and Review Commission (TERC), a constitutionally created commission of three members appointed by the governor. The county board of equalization can also petition TERC to equalize a class of property within that particular county.

By law, TERC must also equalize all property within each county as submitted by county assessors. In the equalization process, TERC can increase or decrease the value of a class of property so that the values



THE UNIFORMITY CLAUSE IN PRACTICE

In essence, to levy a uniform and proportionate tax, you must have a uniform and proportionate system. The Court has stated that the purpose of the Uniformity Clause is met if all property is assessed and taxed at a uniform standard of value. In addition, the Court has recognized that equalization ensures all taxable property is placed on the assessment roll at a uniform percentage of its actual value. Assessment and equalization work together to safeguard a taxpayer from paying a higher proportion of taxes than a taxpayer with similar property.

Image Credit: paulgeor via iStock

fall within an acceptable range. Acceptable ranges for different types of property are prescribed in statute.

Agricultural & Horticultural Land

The special valuation for agricultural and horticultural land, a constitutional exception to the Uniformity Clause, has often been the subject of legislation, political debate, and coffee shop talk around the state.

Since 1972, agricultural and horticultural land have been treated differently than other real property for property tax purposes. In 1972, voters passed a constitutional amendment, authorizing the special valuation that allowed agricultural and horticultural land to be valued based on its current use, rather than potential use.

In 1984, the Constitution was amended again to make agricultural and horticultural land a distinct class of property. In 1990, a third constitutional amendment was passed, which removed agricultural and horticultural land from the reach of the Uniformity Clause applied to real property. Under current law, agricultural and horticultural land must be uniformly assessed within its own class of property, but not with other types of real property.

Beginning in 1992, agricultural and horticultural land was assessed at 80 percent of its actual value, rather than 100 percent of its actual value, like other real property. Laws 2006, LB 968 lowered the percentage to 75 percent of its actual value, which is the assessment rate today.

To qualify for the special value, land must be (1) outside the boundaries of any SID, city, or village, and (2) used for agricultural or horticultural purposes. Applicants must apply for the special valuation and can appeal a denial of the application. If approved, applicants can still protest the valuation. The land is disqualified from the special valuation if any of the qualifications are no longer met.

Agricultural land is divided into subclasses, including irrigated cropland, dryland cropland, grassland, wasteland, nurseries, feedlots, and orchards, for better comparison of property in the assessment process. In addition, many characteristics are taken into account in evaluating comparable sales for assessment purposes.

Tangible Personal Property

Tangible personal property is also assessed differently than real property. Depreciable taxable property, or property used in a trade or business or used for production of income with a determinable life of more than one year, is assessed using the net book value. Net book value is determined by using a depreciation scale for property with a life of three, five, seven, ten, fifteen, or twenty years. Taxpayers must provide a list of all taxable tangible personal property as of January 1 of each year to the county assessor.

Motor Vehicles

Since the Legislature enacted Laws 1997, LB 271, taxation of motor vehicles is also different than taxation of other property. Taxes and fees for motor vehicles are based on a formula taking into account the type of vehicle, the initial value of the vehicle, and a schedule of declining percentages based upon the age of the vehicle.

Currently, the motor vehicle tax is assessed on a vehicle at the time of initial registration and annually thereafter until the vehicle reaches 14 years of age or more. It is based upon the MSRP (Manufacturer's Suggested Retail Price) of the vehicle. The MSRP on a vehicle is set by the manufacturer. Once the MSRP of the vehicle is established, a base tax set in Nebraska motor vehicle statutes is assigned to the specific MSRP range and motor vehicle tax is then assessed.

The percentage of the base tax applied is reduced as the vehicle ages.

The distribution of funds collected for the motor vehicle tax are:

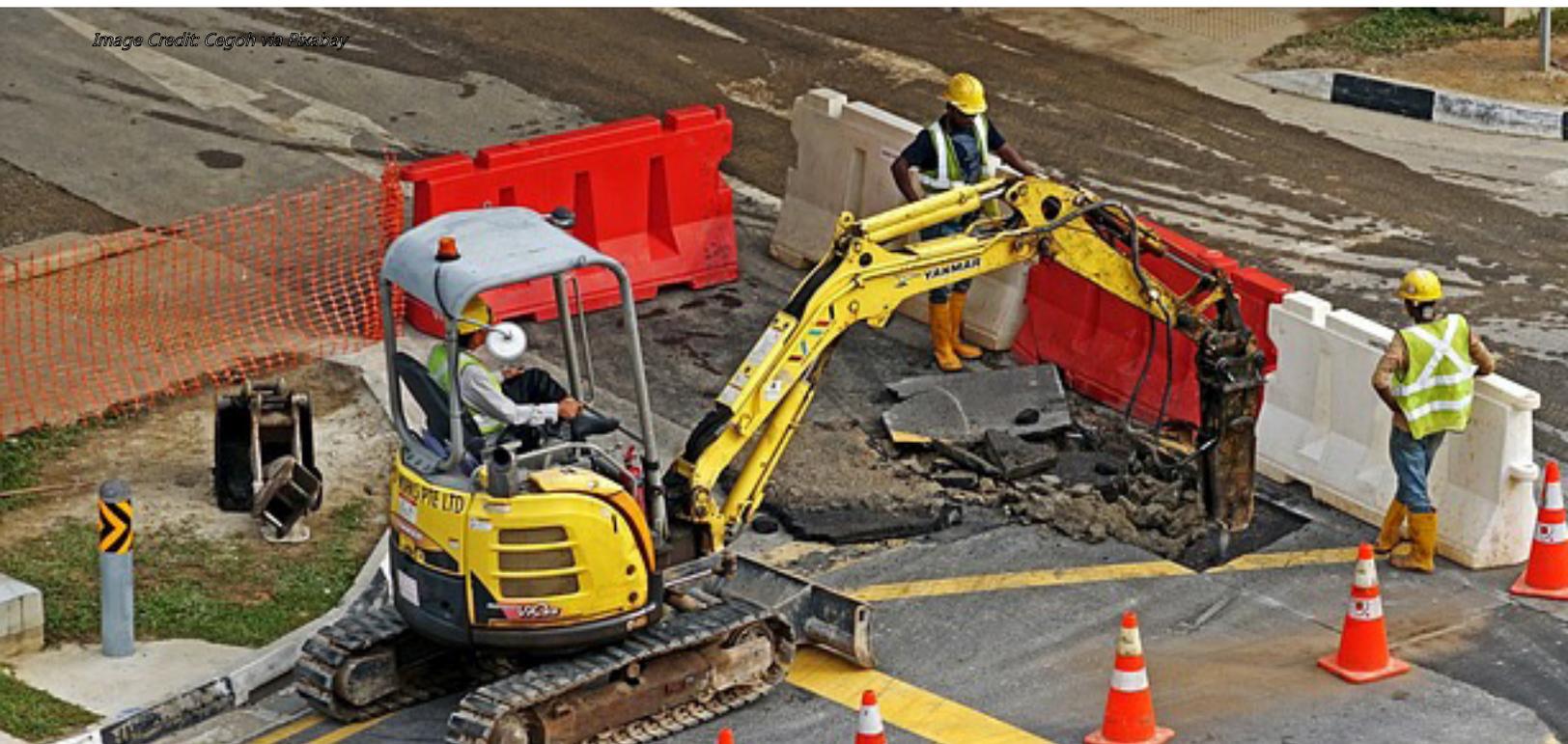
- After 1% is retained by the county treasurer and 1% is distributed to the Vehicle Title and Registration System Replacement and Maintenance Cash Fund the remaining motor vehicle tax proceeds are allocated as follows to each county, local school system, school district, city, and village in the tax district in which the motor vehicle has situs:
- 22% is allocated to the county;
- 60% is allocated to the local school system or school district;
- 18% is allocated to the city or village, except that:
 - if the tax district is not in a city or village 40% is allocated to the county and;
 - in counties containing a city of the metropolitan class, 18% is allocated to the county and 22% to the city or village. Nebraska Revised Statutes §60-3,186.

Centrally Assessed Property

Nearly all property is assessed by the county in which it is located. However, some property in the state is assessed by the Property Tax Administrator (PTA) with the Nebraska Department of Revenue. Railroad operating property, public service entity operating property, car line company property, and air carrier flight equipment are assessed by the state. This property is not subject to equalization by the county board of equalization; instead, TERC equalizes all centrally assessed property.

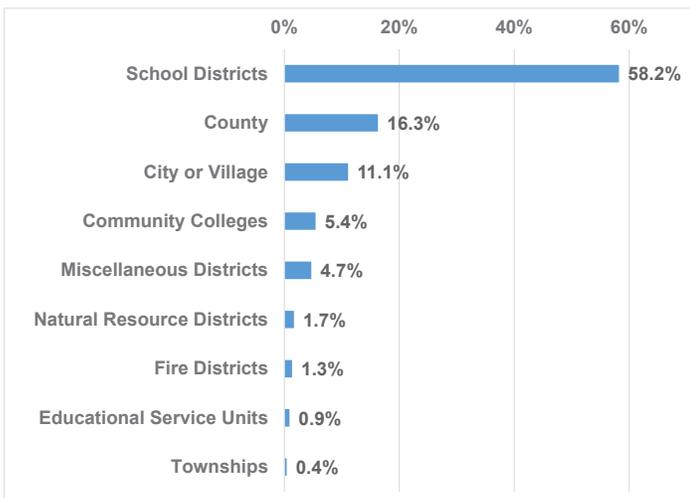
For railroads and public service entities, the PTA distributes the taxable value to counties and political subdivisions for assessment and tax collection. However, for car line companies and air carriers, the PTA collects the taxes, and the State Treasurer distributes the taxes to the counties. Appeals are made to the Tax Commissioner and decisions of the commissioner can then be appealed to TERC.

Image Credit: Cagoh via Pixabay



Once assessment and equalization are complete, each political subdivision is authorized to determine its tax levy. As previously discussed, the Uniformity Clause also applies to the rate of tax imposed, so the law requires uniformity within the political subdivision. Over 30 [types of political subdivisions](#) are statutorily created, and many of these levy property taxes. Taxes paid to school districts comprise the largest share of most individuals' tax bills. As the following chart illustrates, school districts levy nearly 60 (58.2 in 2023) percent of the total property taxes collected.

2023 Property Taxes Levied by Local Governments



Source: [2023 Value & Taxes Levied by Taxing Subdivision & by Property Type, Nebraska Department of Revenue, Property Assessment Division](#)

Tax levies for most political subdivisions are subject to a limitation. School districts have the highest levy limit, at \$1.05 per \$100 of valuation.

Educational Service Units (ESUs), which provide services to member public schools in their region, can levy a tax up to \$0.015 per \$100 valuation.

Counties are constitutionally limited to a levy of \$0.50 per \$100 of valuation. State statute limits counties to \$0.45 per \$100 of valuation but provides for an additional levy of \$0.05 for expenses incurred in joint agreements. Counties may delegate up to \$0.15 of the total \$0.50 levy to other entities within the county.

Cities and villages are limited to a maximum levy of \$0.45 per \$100 of valuation, but can levy an additional \$0.05 for expenses incurred in joint agreements. Again, the city may delegate a portion of the overall levy to other entities within the city or village.

Natural resources districts (NRDs) are authorized to levy a tax up to \$0.045 per \$100 of valuation. Some NRDs can also levy additional taxes to administer and implement activities pursuant to the Nebraska Ground Water Management and Protection Act.

Neb. Rev. Stat. § 85-1517 was last amended to allow a community college to levy a tax for three specific purposes: 1) Community colleges can still levy 2¢/ \$100 of value for bond payment and a capital improvement. 2) Starting in FY 2024-25, if the state does not provide full funding for community colleges, the college can have an election to authorize a levy to generate revenue equal to what the state funding would have been. 3) Under Neb. Rev. Stat. §85-2231 (Community College Aid Act) if aid is less than what was provided in the previous fiscal year, the community college can, by an election of the community college board of governors, levy to generate revenue to make up the difference in aid funding between aid received in the current year and aid received in the previous fiscal year.

Sanitary and improvement districts (SIDs) are widely used in southeastern Nebraska, especially Douglas and Sarpy counties, and collect a large share of revenue in the miscellaneous districts category pursuant to the chart to the left. Newly created SIDs do not have a levy limit, but SIDs in existence for more than five years are limited to \$0.40 per \$100 of valuation, except in a municipal county, in which case the limit is \$0.85.

These political subdivisions can request a vote of the people in the political subdivision to exceed the levy limit. In addition, most political subdivisions can issue bonds for certain purposes.

Many other political subdivisions are authorized to levy a tax. These include county agricultural societies, county fair boards, joint airport authorities, airport authorities, bridge commissions, cemetery districts, community redevelopment authorities, drainage districts, historical societies, hospital districts, irrigation districts, public building commissions, railroad transportation safety districts, reclamation districts, road districts, rural water districts, off-street parking districts, townships, and transit authorities. Many of these political subdivisions have a levy limitation, but also must fall within either the county or the municipality levy limit. In several instances, special levies for particular purposes have been instituted, and many of these political subdivisions can also request a vote to override the levy limit.

Adjustments to the Tax (Credits)

11

Adjustments to taxes apply after the tax bill is calculated, i.e. the taxable property is assessed and equalized and the levy is applied.

In 2007, via the passage of LB 367, the Legislature created the Property Tax Credit Act. The tax credit is funded by the state, and initially totaled \$105 million per year. The amount increased to \$115 million in 2008 and remained at that level until 2014, when it increased to \$140 million per year. Over the years the fund has increased to \$430 million and increase are identified to \$475 million in 2028. A formula has been identified for 2029 and beyond for increases based on the percentage of total assessed value.

The state funds are dispersed in the amount of the credit to reimburse political subdivisions for the amount deducted from taxpayers' property tax bills. State funds are reimbursed to each county in two payments per year. The county keeps one percent to cover costs, and disperses the remaining balance in equal proportion to the taxing levy in each political subdivision in the county.

The property tax credit does not affect tax rates or property assessments. Instead, it is considered a reduction of tax once the tax liability is determined and is displayed on a taxpayer's property tax statement as such.

The Property Tax Incentive Act (PTIA), created by LB 1107 in 2020, provides for a refundable income tax credit beginning tax year 2020. The PTIA provides a credit to any person or entity that pays school district taxes in Nebraska. The credit is determined by multiplying the amount of school district taxes, property taxes levied on real property in Nebraska by a school district or multiple district school system, excluding property taxes levied for bonded indebtedness or any levy override approved by voters, 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. As enacted, the amount of dollars available for the credit was \$125 million for tax year 2020, increasing to \$375 million for tax year 2024. For tax year 2025, the amount of credit to be available is \$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.

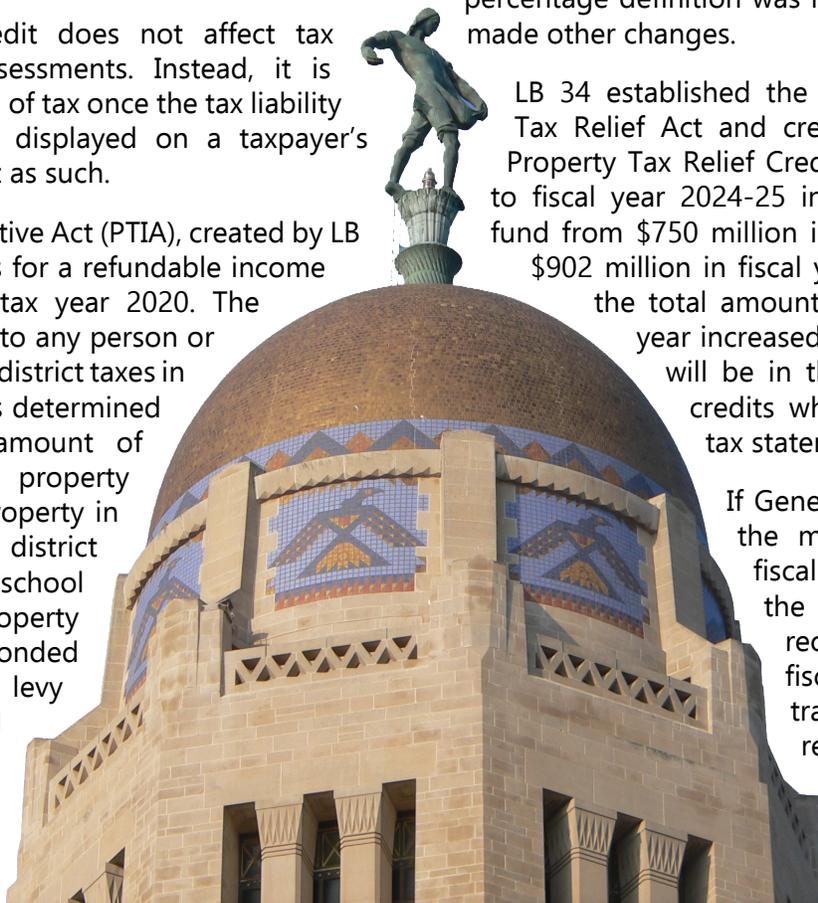
It was amended by LB 873 in 2022 to add property taxes levied on real property in this state by a community college area, not on bonded indebtedness, to those levied by school districts to the amount that property taxpayers can receive back as a refundable income tax credit.

In addition, the Act increases the amount of refundable income tax credits available to property taxpayers from \$548 million dollars in 2022 to \$560.7 million dollars in 2023.

In the special session of 2024, the allowable growth percentage definition was removed by LB 34, which made other changes.

LB 34 established the School District Property Tax Relief Act and creates the School District Property Tax Relief Credit Fund. The Act applies to fiscal year 2024-25 increases amounts in the fund from \$750 million in fiscal year 2024-25, to \$902 million in fiscal year 2029-30. After that the total amount of relief from the prior year increased by 3 percent. The relief will be in the form of property tax credits which appear on property tax statements.

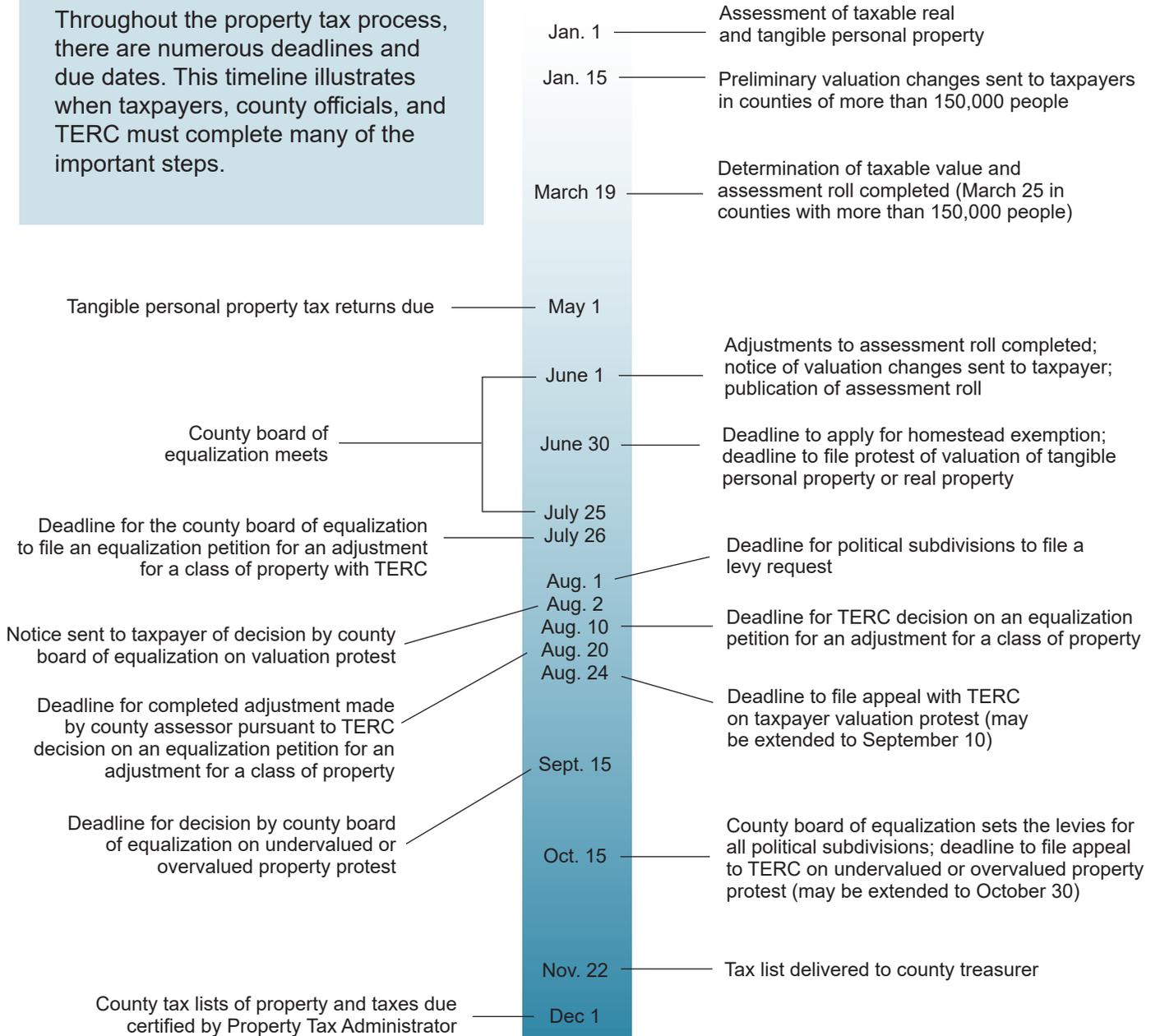
If General Fund net receipts for the most recently completed fiscal year exceed 103% of the actual General Fund net receipts for the previous fiscal year, the amount transferred to the cash reserve will be reduced by the excess amount for transfer to the School District Property Tax Relief Credit Fund.



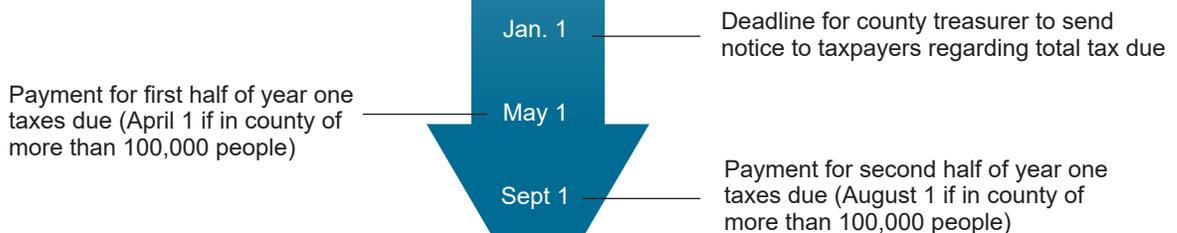
Collecting the Tax

Throughout the property tax process, there are numerous deadlines and due dates. This timeline illustrates when taxpayers, county officials, and TERC must complete many of the important steps.

YEAR ONE



YEAR TWO



Property taxes are complex, with many moving parts. They are controversial, drawing the ire of many taxpayers who believe property taxes are too high and government is too reliant on them. Past legislators would probably tell you that each of the changes that have been made were based on solid policy or political reasoning at the time. Local governments rely on property tax revenue and changes and reductions in property tax will jeopardize and benefit many programs, businesses and people. Not surprisingly, lawmakers face difficult decisions when considering changes to the state's property tax structure. Following are some areas that may be affected by changes and worthy of consideration when evaluating whether and how to enact legislation.

Agricultural Land

Although the special assessment for agricultural land decreased thirteen years ago to 75 percent, there has been a push to decrease it further due to rapid rates of growth in agricultural land prices over the past decade. There are no caps on growth in assessed value of land, and as market values increased substantially, assessed values, even with the special valuation, have seen tremendous growth. Most rural counties have seen total valuation more than double with cumulative change exceeding 100 percent.

Changes in assessments and property taxes levied from 2008-2018 by county can be found in Appendix A. Appendix B shows changes in valuation and taxes levied for the same time period by political subdivisions. Rising valuations of agricultural land have driven many of the changes in property tax levies and tax burden in recent years.

However, what goes up, may come down. Commodity prices fluctuate and the market value of agricultural land in Nebraska is subject to market changes. Property taxes are assessed and taxes are due long before actual payments are made, so often declines in tax bills lag behind declines in market value.

Tax Equity and Educational Opportunities Support Act (TEEOSA)

Recent increases in agricultural land valuation have also greatly impacted state aid to schools through TEEOSA. School districts are eligible to receive state aid through TEEOSA to supplement property tax revenue. Part of TEEOSA's funding formula is based upon the property tax resources available in the district.

Over time, an increasing number of schools have become non-equalized and do not receive as many state funds. These school districts, largely in rural areas, must then rely heavily on property taxes. Debate continues on whether state aid to schools should be retooled in an effort to reduce reliance on property taxes in the affected rural areas.

Tax Increment Financing (TIF)

TIF was enacted in 1979 under Nebraska's Community Development Law. TIF provides public funds for private development of blighted areas in communities throughout the state. TIF projects can be residential, commercial, industrial, or mixed use projects.

Bonds are issued to pay for public costs of the project. These bonds are financed by higher future property tax revenue, which is created by increasing the value of the property through development.

Numerous cities in the state have authorized use of public funds through TIF. The program has grown tremendously. In 2008, 562 TIF projects were authorized and \$43,394,638 in excess taxes were levied. In 2023, 1,351 projects were authorized and \$121,609,126 in excess taxes were levied.

The Legislature has amended the relevant statutes many times to change definitions, project timelines, limitations on blighted areas within a city, requirements of redevelopment plans, possible locations of projects, and more. The program is likely to continue to evolve in future legislative sessions.



Image Credit: Grigorenko via iStock

A. Nebraska Constitution Article VIII.

B. Nebraska Regulations Title 316, Title 350

C. Nebraska Legislative Journals, 1923-1969.

D. Nebraska Statutes

i. Taxable property—Neb. Rev. Stat. Secs. 18-2137; 70-651.01 - 70-651.05; 70-653.01 - 70-653.02; 77-103 - 77-105; 77-201—77-202.24; 77-211- 77-212; 77-1385 — 77-1394.

ii. Homestead exemption—Neb. Rev. Stat. secs. 77-3501—77-3529.

iii. Assessment and equalization—Neb. Rev. Stat. Secs. 77-112; 77-119—77-120; 77- 126; 77- 129; 77-131; 77-201-77 - 202.05; 77-1016; 77-5022—77-5023.

iv. Agricultural and horticultural land—Neb. Rev. Stat. secs. 77-1343—77-1371.

v. Centrally assessed property—Neb. Rev. Stat. secs. 77-601; 77-604; 77-612; 77-682; 77- 684; 77-801— 77-802.02; 77-1245; 77-1249—77-1250; 77-1503.01.

vi. Motor Vehicle taxes and fees—Neb. Rev. Stat. secs. 60-3,187—60-3,190.

vii. Levies—Neb. Rev. Stat. secs. 2-3225; 13-503; 77-3442—77-3444; 85-1517.

viii. Property tax credit—Neb. Rev. Stat. sec. 77-4212.

ix. Process of collecting tax—Neb. Rev. Stat. secs. 77-204; 77-1201; 77-1229; 77-1301—77-1315; 77-1501—77-1514; 77-1601—77-1624; 77-1701; 77-1801—77-1941.

x. TIF—Neb. Rev. Stat secs. 18-2101—18-2154.

E. Other Resources

i. Annual Reports of the Property Assessment Division, Nebraska Department of Revenue, 2008-2018.

ii. A History of Property Taxation in Nebraska during the Last Half Century, Nebraska Legislative Research Office, July 2002.

iii. 2023 Community Redevelopment Tax Increment Financing Projects, Nebraska Department of Revenue, March 1, 2023.

iv. Nebraska Homestead Exemption Information Guide, Division of Property Tax Assessment, Nebraska Department of Revenue, September 2023.

v. Real Property Tax Credit for 2014 News Release, Division of Property Tax Assessment, Nebraska Department of Revenue, September 14, 2018.

vi. Nebraska FY2019-20/FY2020-21 Biennial Budget, Legislative Fiscal Office, Nebraska Legislature, May 2019.

vii. Nebraska Farm Real Estate Values Continue Gradual Declines in 2019, Cornhusker Economics, University of Nebraska Agricultural Economics, March 13, 2019.

viii. Nebraska Tax Increment Financing Reports, Nebraska Department of Revenue, 2023.

ix. Valuation, Taxes Levied, and Tax Rate Data, Nebraska Department of Revenue, 2023.

x. Nebraska Tax Incentives Annual Report, Nebraska Department of Revenue 2024.

xi. Unpacking the State and Local Tax Toolkit: Sources of State and Local Tax Collection (FY2020), Tax Foundation.

xii. Major Legislative Changes, Nebraska Department of Revenue, 2010-2024.

F. Significant cases on the Uniformity Clause

i. *State ex rel. Meyer v. Peters*, 191 Neb. 330 (1974).

ii. *Constructors, Inc. v. Cass Cty. Bd. of Equal.*, 258 Neb. 866 (2000).

iii. *Brenner v. Banner County Bd. of Equalization*, 276 Neb. 275 (2008).

iv. *County of Douglas v. Nebraska Tax Equalization and Review Com'n*, 262 Neb. 578 (2001).

APPENDIX A - Change in Valuation and Taxes by County (2013-2023)

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County	Valuation			Taxes Levied		
	2023 Total Property Value	Avg. Annual % Change in Value (2013-2023)	Cumulative % Change in Value (2013-2023)	2023 Total Property Taxes Levied	Avg. Annual Rate Change (2013-2023)	Cumulative % Change in Taxes Levied (2013-2023)
ADAMS	\$4,625,720,943	5.14%	65.07%	\$75,836,629	4.65%	57.49%
ANTELOPE	\$2,757,468,136	5.13%	64.88%	\$33,492,615	4.09%	49.30%
ARTHUR	\$265,114,508	6.49%	87.50%	\$3,240,892	4.61%	56.88%
BANNER	\$299,552,877	3.14%	36.20%	\$4,357,506	1.97%	21.58%
BLAINE	\$356,945,039	7.25%	101.35%	\$3,329,181	3.55%	41.74%
BOONE	\$2,509,566,259	5.04%	63.46%	\$24,158,637	2.72%	30.76%
BOX BUTTE	\$1,659,509,240	4.37%	53.34%	\$27,434,702	3.97%	47.58%
BOYD	\$608,156,267	6.07%	80.34%	\$7,343,226	3.47%	40.68%
BROWN	\$1,032,185,856	7.39%	103.95%	\$12,528,217	3.90%	46.67%
BUFFALO	\$7,335,203,440	6.24%	83.10%	\$124,151,294	4.42%	54.04%
BURT	\$2,175,865,301	4.83%	60.22%	\$30,771,353	3.23%	37.46%
BUTLER	\$2,742,127,331	4.16%	50.39%	\$34,636,075	2.75%	31.13%
CASS	\$4,535,329,271	4.58%	56.47%	\$78,357,789	3.22%	37.27%
CEDAR	\$2,824,135,208	3.52%	41.27%	\$32,401,672	3.09%	35.62%
CHASE	\$1,544,632,498	5.57%	71.92%	\$16,239,668	2.35%	26.10%
CHERRY	\$2,405,004,996	6.26%	83.58%	\$23,263,452	1.82%	19.79%
CHEYENNE	\$1,537,261,704	2.97%	33.97%	\$28,155,652	2.13%	23.48%
CLAY	\$2,344,124,663	4.60%	56.78%	\$29,596,864	3.40%	39.72%
COLFAX	\$2,295,629,284	5.90%	77.41%	\$32,921,228	4.02%	48.25%
CUMING	\$3,078,870,467	5.90%	77.42%	\$33,035,074	2.32%	25.80%
CUSTER	\$3,544,414,655	5.18%	65.76%	\$43,799,508	2.62%	29.57%
DAKOTA	\$2,413,018,069	5.05%	63.69%	\$38,623,715	3.04%	34.92%
DAWES	\$1,109,862,504	4.55%	56.02%	\$18,522,466	4.46%	54.75%
DAWSON	\$3,820,698,077	4.90%	61.28%	\$62,180,295	3.77%	44.74%
DEUEL	\$452,742,788	4.65%	57.51%	\$6,519,847	2.06%	22.60%
DIXON	\$1,728,323,598	5.64%	73.07%	\$22,042,971	2.79%	31.62%
DODGE	\$5,542,732,938	5.39%	69.00%	\$86,014,376	4.10%	49.43%
DOUGLAS	\$64,906,016,185	5.80%	75.71%	\$1,433,294,489	5.45%	70.05%
DUNDY	\$953,922,860	5.33%	68.14%	\$10,148,855	3.72%	44.07%
FILLMORE	\$2,528,714,539	3.55%	41.75%	\$28,609,508	3.11%	35.78%
FRANKLIN	\$1,069,769,763	4.58%	56.48%	\$14,790,957	3.35%	39.00%
FRONTIER	\$1,000,732,098	4.96%	62.22%	\$12,891,593	3.73%	44.23%
FURNAS	\$1,140,395,872	4.72%	58.53%	\$15,624,868	3.41%	39.81%
GAGE	\$3,767,618,478	4.96%	62.21%	\$58,479,764	3.68%	43.53%
GARDEN	\$841,080,566	5.80%	75.69%	\$9,015,809	2.28%	25.29%
GARFIELD	\$508,502,285	7.12%	98.85%	\$7,876,984	5.78%	75.46%
GOSPER	\$994,967,495	5.58%	72.14%	\$11,373,766	2.07%	22.72%
GRANT	\$368,674,440	6.79%	92.81%	\$3,000,522	2.97%	33.95%
GREELEY	\$1,057,268,842	6.44%	86.59%	\$12,593,902	3.53%	41.42%
HALL	\$6,970,909,668	5.05%	63.61%	\$122,538,331	3.48%	40.83%
HAMILTON	\$3,262,612,570	3.96%	47.39%	\$38,475,129	2.50%	28.07%
HARLAN	\$1,198,612,026	6.07%	80.25%	\$15,588,465	4.45%	54.61%
HAYES	\$546,850,421	4.01%	48.13%	\$6,260,947	2.27%	25.22%
HITCHCOCK	\$820,239,115	3.39%	39.58%	\$10,565,194	1.76%	19.06%
HOLT	\$3,078,433,798	4.07%	48.96%	\$43,153,277	3.32%	38.62%
HOOKER	\$397,643,762	7.47%	105.46%	\$3,434,619	3.00%	34.33%
HOWARD	\$1,550,520,325	5.93%	77.89%	\$21,118,898	3.90%	46.59%

APPENDIX A - Change in Valuation and Taxes by County (2013-2023)

County	Valuation			Taxes Levied		
	2023 Total Property Value	Avg. Annual % Change in Value (2013-2023)	Cumulative % Change in Value (2013-2023)	2023 Total Property Taxes Levied	Avg. Annual Rate Change (2013-2023)	Cumulative % Change in Taxes Levied (2013-2023)
JEFFERSON	\$2,052,437,174	3.38%	39.44%	\$29,864,513	3.45%	40.38%
JOHNSON	\$1,032,574,419	5.18%	65.66%	\$15,338,805	3.78%	44.90%
KEARNEY	\$2,106,353,938	4.95%	62.06%	\$28,981,735	3.41%	39.90%
KEITH	\$2,289,973,895	6.69%	91.03%	\$27,506,756	2.66%	29.98%
KEYA PAHA	\$565,927,689	5.88%	77.00%	\$4,086,535	2.09%	22.99%
KIMBALL	\$789,864,372	2.30%	25.48%	\$12,982,109	1.33%	14.15%
KNOX	\$2,444,848,231	5.26%	66.94%	\$29,654,458	3.61%	42.57%
LANCASTER	\$41,325,286,431	7.08%	98.17%	\$718,033,205	5.69%	73.93%
LINCOLN	\$5,772,734,551	4.77%	59.28%	\$92,414,441	3.37%	39.34%
LOGAN	\$382,649,519	7.00%	96.65%	\$4,282,977	3.60%	42.45%
LOUP	\$359,535,976	7.87%	113.40%	\$3,685,984	3.71%	43.91%
MADISON	\$5,116,259,206	5.51%	70.97%	\$83,168,826	4.20%	50.90%
MCPHERSON	\$350,678,864	7.80%	111.89%	\$3,913,640	4.85%	60.65%
MERRICK	\$2,017,115,889	5.00%	62.90%	\$25,029,631	2.62%	29.47%
MORRILL	\$1,259,702,714	4.04%	48.63%	\$19,905,620	3.63%	42.79%
NANCE	\$1,126,112,281	4.29%	52.21%	\$15,056,929	2.91%	33.21%
NEMAHA	\$1,386,498,636	4.88%	61.00%	\$18,787,570	2.99%	34.28%
NUCKOLLS	\$1,202,635,338	3.53%	41.46%	\$15,412,339	2.34%	26.04%
OTOE	\$2,889,763,510	4.47%	54.88%	\$46,015,935	3.44%	40.19%
PAWNEE	\$837,937,816	4.22%	51.25%	\$10,727,671	3.43%	40.13%
PERKINS	\$1,425,546,560	4.69%	58.10%	\$15,264,312	1.92%	20.96%
PHELPS	\$2,466,167,214	4.06%	48.94%	\$32,456,575	1.66%	17.94%
PIERCE	\$2,262,285,658	5.26%	66.94%	\$26,566,759	2.71%	30.70%
PLATTE	\$6,566,933,402	5.04%	63.57%	\$88,201,979	4.12%	49.70%
POLK	\$1,951,632,190	4.32%	52.71%	\$23,103,093	2.89%	32.97%
RED WILLOW	\$1,502,534,569	4.90%	61.32%	\$21,640,123	2.57%	28.83%
RICHARDSON	\$1,674,666,665	4.24%	51.53%	\$21,999,746	2.14%	23.55%
ROCK	\$695,407,063	5.97%	78.60%	\$8,143,925	3.21%	37.16%
SALINE	\$2,611,394,188	4.52%	55.53%	\$38,516,568	2.75%	31.18%
SARPY	\$24,849,499,115	7.92%	114.22%	\$529,490,198	7.33%	102.83%
SAUNDERS	\$5,099,008,093	5.61%	72.65%	\$77,023,872	3.88%	46.33%
SCOTTS BLUFF	\$3,612,124,368	4.06%	48.82%	\$69,672,376	3.86%	46.00%
SEWARD	\$3,603,561,231	4.63%	57.21%	\$47,886,775	3.17%	36.66%
SHERIDAN	\$1,281,136,976	6.20%	82.45%	\$17,299,949	3.77%	44.78%
SHERMAN	\$1,003,162,422	5.80%	75.71%	\$13,197,343	3.30%	38.37%
SIOUX	\$694,883,509	5.14%	65.06%	\$7,974,941	4.52%	55.64%
STANTON	\$1,774,464,439	5.47%	70.25%	\$23,970,454	3.50%	40.99%
THAYER	\$2,104,114,379	5.16%	65.41%	\$21,071,463	2.39%	26.62%
THOMAS	\$384,833,371	7.30%	102.24%	\$3,739,695	2.30%	25.53%
THURSTON	\$1,147,472,427	5.00%	62.90%	\$17,175,799	3.83%	45.67%
VALLEY	\$1,081,243,724	4.98%	62.65%	\$16,517,771	2.85%	32.48%
WASHINGTON	\$4,363,093,451	5.08%	64.07%	\$67,311,497	3.55%	41.79%
WAYNE	\$2,405,810,399	6.04%	79.73%	\$32,398,475	3.88%	46.33%
WEBSTER	\$1,199,213,779	5.91%	77.56%	\$16,148,096	3.16%	36.51%
WHEELER	\$724,055,892	8.00%	115.87%	\$7,212,784	5.93%	77.83%
YORK	\$3,701,179,998	3.59%	42.24%	\$47,240,363	2.58%	29.01%
STATE TOTALS	\$318,001,996,556	5.60%	72.50%	\$5,307,865,387	4.55%	56.08%

APPENDIX B - History of Property Taxes Levied for Bond and Nonbond (2012-2023)

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%

APPENDIX B - History of Property Taxes Levied for Bond and Nonbond (2012-2023)

Taxing Subdivision:	% of total	Taxes Levied	Bond Taxes	% bond	Nonbond Taxes	% non-bond
County	15.89%	\$620,330,265	\$28,251,339	4.55%	\$592,078,926	95.45%
Townships	0.44%	\$17,037,332	\$61,106	0.36%	\$16,976,226	99.64%
Cities & Villages	9.75%	\$380,643,702	\$105,762,693	27.79%	\$274,881,008	72.21%
Fire Districts	1.34%	\$52,243,036	\$8,415,486	16.11%	\$43,827,550	83.89%
Natural Resource Dist.	2.00%	\$78,285,333	\$4,468,680	5.71%	\$73,816,653	94.29%
Miscellaneous Dist.	4.00%	\$156,368,052	\$70,384,049	45.01%	\$85,984,003	54.99%
Education Service Units	0.90%	\$35,200,640	\$520,595	1.48%	\$34,680,045	98.52%
Community Colleges	5.41%	\$211,309,160	-	0.00%	\$211,309,160	100.00%
School Districts	60.27%	\$2,353,467,457	\$217,569,397	9.24%	\$2,135,898,059	90.76%
2016 State Totals	100.00%	\$3,904,884,977	\$435,433,346	11.15%	\$3,469,451,631	88.85%
County	15.89%	\$644,226,173	\$27,569,196	4.28%	\$616,656,977	95.72%
Townships	0.43%	\$17,572,907	\$41,741	0.24%	\$17,531,166	99.76%
Cities & Villages	9.83%	\$398,746,875	\$109,065,272	27.35%	\$289,681,604	72.65%
Fire Districts	1.32%	\$53,540,677	\$8,323,064	15.55%	\$45,217,612	84.45%
Natural Resource Dist.	1.94%	\$78,477,895	\$4,412,079	5.62%	\$74,065,817	94.38%
Miscellaneous Dist.	4.06%	\$164,689,558	\$73,018,414	44.34%	\$91,671,145	55.66%
Education Service Units	0.89%	\$36,039,422	\$452,268	1.25%	\$35,587,154	98.75%
Community Colleges	5.54%	\$224,779,847	-	0.00%	\$224,779,847	100.00%
School Districts	60.09%	\$2,436,664,177	\$232,966,426	9.56%	\$2,203,697,751	90.44%
2017 State Totals	100.00%	\$4,054,737,531	\$455,848,460	11.24%	\$3,598,889,073	88.76%
County	15.99%	\$668,473,795	\$27,940,359	4.18%	\$640,533,436	95.82%
Townships	0.42%	\$17,601,696	\$41,860	0.24%	\$17,559,836	99.76%
Cities & Villages	10.11%	\$422,665,391	\$118,058,873	27.93%	\$304,606,518	72.07%
Fire Districts	1.24%	\$51,970,831	\$7,798,304	15.01%	\$44,172,527	84.99%
Natural Resource Dist.	1.81%	\$75,690,383	\$4,450,184	5.88%	\$71,240,199	94.12%
Miscellaneous Dist.	4.05%	\$169,303,135	\$74,270,792	43.87%	\$95,032,343	56.13%
Education Service Units	0.88%	\$36,782,555	\$159,674	0.43%	\$36,622,881	99.57%
Community Colleges	5.52%	\$230,870,300	-	0.00%	\$230,870,300	100.00%
School Districts	59.97%	\$2,506,634,286	\$243,059,650	9.70%	\$2,263,574,636	90.30%
2018 State Totals	100.00%	\$4,179,992,372	\$475,779,695	11.38%	\$3,704,212,677	88.62%
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%

APPENDIX B - History of Property Taxes Levied for Bond and Nonbond (2012-2023)

Taxing Subdivision:	% of total	Taxes Levied	Bond Taxes	% bond	Nonbond Taxes	% non-bond
County	16.48%	\$748,690,781	\$27,811,877	3.71%	\$720,878,904	96.29%
Townships	0.43%	\$19,721,932	\$0	0.00%	\$19,721,932	100.00%
Cities & Villages	10.61%	\$481,977,874	\$114,281,960	23.71%	\$367,695,913	76.29%
Fire Districts	1.21%	\$55,148,802	\$8,844,540	16.04%	\$46,304,262	83.96%
Natural Resource Dist.	1.73%	\$78,394,869	\$4,450,710	5.68%	\$73,944,159	94.32%
Miscellaneous Dist.	3.87%	\$175,820,587	\$71,522,538	40.68%	\$104,298,049	59.32%
Education Service Units	0.86%	\$38,889,187	\$157,580	0.41%	\$38,731,608	99.59%
Community Colleges	5.32%	\$241,477,588	\$0	0.00%	\$240,369,508	100.00%
School Districts	59.48%	\$2,701,590,618	\$265,101,423	9.81%	\$2,436,489,195	90.19%
2020 State Totals	100.00%	\$4,541,712,238	\$492,170,627	10.84%	\$4,048,433,531	89.16%
County	16.30%	\$770,733,199	\$28,866,906	3.75%	\$741,866,294	96.25%
Townships	0.43%	\$20,098,091	\$0	0.00%	\$20,098,091	100.00%
Cities & Villages	10.67%	\$504,542,267	\$114,354,090	22.66%	\$390,188,177	77.34%
Fire Districts	1.22%	\$57,649,194	\$9,377,090	16.27%	\$48,272,104	83.73%
Natural Resource Dist.	1.69%	\$80,074,500	\$4,850,250	6.06%	\$75,224,250	93.94%
Miscellaneous Dist.	3.96%	\$187,343,145	\$72,872,965	38.90%	\$114,470,180	61.10%
Education Service Units	0.86%	\$40,596,517	\$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%
County	16.29%	\$864,695,231	\$34,487,317	3.99%	\$830,207,914	96.01%
Townships	0.40%	\$21,423,757	\$0	0.00%	\$21,423,757	100.00%
Cities & Villages	11.07%	\$587,743,366	\$143,104,426	24.35%	\$444,638,939	75.65%
Fire Districts	1.33%	\$70,494,635	\$11,823,576	16.77%	\$58,671,059	83.23%
Natural Resource Dist.	1.67%	\$88,902,628	\$6,474,317	7.28%	\$82,428,312	92.72%
Miscellaneous Dist.	4.67%	\$247,946,213	\$86,596,842	34.93%	\$161,349,372	65.07%
Education Service Units	0.89%	\$47,425,009	\$160,401	0.34%	\$47,264,608	99.66%
Community Colleges	5.44%	\$288,963,901	\$0	0.00%	\$288,963,901	100.00%
School Districts	58.22%	\$3,090,270,647	\$318,288,947	10.30%	\$2,771,981,701	89.70%
2023 State Totals	100.00%	\$5,307,865,388	\$600,935,825	11.32%	\$4,706,929,563	88.68%

APPENDIX C - History of Real Property Growth Values (2004-2023)

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

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

Note: 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.

APPENDIX D - Summary of Application Levels, Minimum Requirements of Investment and Employment, Tax Credits Available, & Required Wages 22

Application Level	Minimum Cumulative Investment	Minimum Employment Growth	Wage Threshold ²	Investment Tax Credit ⁵	Employment Tax Credit Based on State Average Wage ⁶	Credit for Extremely Blighted Area ⁷
Quality Jobs Investment	\$5 Million	30 FTE	100%	7%	5% if avg. wage ≥ 100%	1%
					7% if avg. wage ≥ 150%	
					9% if avg. wage ≥ 200%	
Quality Jobs	– ¹	20 FTE	100%	– ¹	5% if avg. wage ≥ 100%	1%
					7% if avg. wage ≥ 150%	
					9% if avg. wage ≥ 200%	
Mega Project	\$250 Million	250 FTE	150%	7%	9% if avg. wage ≥ 200%	1%
Modernization	\$50 Million	–	150% ³	– ⁴	– ^{1,5}	1%
Growth and Expansion	\$1 Million	10 FTE	90%	4%	4% if avg. wage ≥ 90%	1%
Manufacturing Growth and Expansion – Rural	\$1-\$10 Million	5 FTE	70%	4%	6% if avg. wage ≥ 70%	1%
	≥ \$10 Million	5 FTE		7%		
Manufacturing Growth and Expansion – Urban	\$1-\$10 Million	10 FTE	75%	4%	4% if avg. wage ≥ 75%	1%
	≥ \$10 Million	10 FTE		7%		
Economic Redevelopment Area	\$250,000-\$1 Million	5 FTE	70%	4%	6% if avg. wage ≥ 70%	–

¹No minimum investment is required and no investment credit can be earned.

²Annual wage for a new employee to count in Method 2 calculation.

³Average wage of all employees is at least 150% Nebraska average.

⁴No investment credit can be earned

⁵No compensation credit is earned.

⁶Additional one percent of investment and compensation credit if the applicant is a benefit corporation the year prior to application.

⁷Both investment and compensation credit.

Required Wage Levels by Wage Threshold						
Application Year	Minimum Average Compensation for Credit Calculation					
	70%	75%	90%	100%	150%	200%
2021	\$33,488	\$35,880	\$43,056	\$47,056	\$71,760	\$95,680
2022	\$36,005	\$38,564	\$46,280	\$51,439	\$77,148	\$102,856
2023	\$37,710	\$40,414	\$48,485	\$53,872	\$80,808	\$107,744
2024	\$40,082	\$42,931	\$51,522	\$57,262	\$85,883	\$114,525

Ad Valorem - (Of the levying of tax or customs duties) proportionate to the estimated value of the goods or transaction concerned.

Ag Land - The valuation for agricultural or horticultural land is valued according to market or actual value, no different than any other real property. However, Nebraska law allows for agricultural and horticultural land to be assessed at a rate lower than 100% of market value. State statute currently mandates agricultural or horticultural land to be assessed at 75% of its fair market value.

Assessment Roll - Assessment rolls are lists of taxable property compiled by an assessor. Most rolls come out at the tax assessment level. For example, a county tax assessment roll can include all taxable tracts of land in the county in addition to other taxable property in the jurisdiction.

Comparative Market Analysis - A CMA is a report that real estate agents use usually from an assessment or appraisal to estimate a property's value by comparing it to similar properties that have recently sold, are currently on the market, or were recently listed but didn't sell.

Cost Approach - A method used to estimate the value of a property by adding the cost of the land to the cost of improvements and then subtracting depreciation.

Exemptions - Excludes certain property from tax altogether. For example, nonprofits that fulfill certain requirements are granted tax-exempt status by the Internal Revenue Service (IRS), preventing them from having to pay property tax as provided in 77-202(1)(d).

Income Approach - A valuation method used to estimate the value of a property or business by considering the income it can generate.

Levy - A charge, such as a tax, fine, or other fee, that is imposed on something.

Market Value - Market value is the most probable price that a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus.

Mill Levy - The mill levy/rate is a form of a property tax that is based on a property's assessed value. The mill levy's traditionally been, and continues to be, expressed in "mills." A mill is equal to \$1 for each \$1,000 in assessed property value (derived from the Latin word "mil," meaning 1,000). Nebraska stopped using this term in 1966, switching to just levy or rate. You will hear the term referring to levy or rate occasionally.

Personal Property - All depreciable tangible personal property which has a Nebraska net book value greater than zero is taxable, except licensed motor vehicles, livestock, and certain rental equipment. Depreciable tangible personal property is personal property used in a trade or business for the production of income, and which has a determinable life of longer than one year. Neb. Rev. Stat. § 77-105.

Real Property - Real property includes: all lots and land; buildings, improvements, and fixtures (except trade fixtures); and mobile homes that are used for residential, office, commercial, or agricultural purposes. See Neb. Rev. Stat. § 77-103.

Reassessment - To evaluate it again, or reappraise it, especially if its value has changed or new information has altered the understanding of it. Different entities require reassessment of property by counties at different time increments.

Tax Parcel - An extended area of land.

Tax Rate - A percentage at which a property is taxed.

Valuation - 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.



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