To: Members of the Committee on Revenue

From: Bill Lock, Research Analyst, Revenue Committee

RE: LR 566 Introduced by Hadley, 37.

Date: December 9, 2014

The report that follows addresses the issues outlined in LR 566, and other issues which the Chairman of the Revenue Committee requested be addressed. The Legislative Resolution is shown here.

PURPOSE: The purpose of this resolution is to study the methods used by other states to determine the taxable value of agricultural land. The study shall compare Nebraska valuation results with valuation results obtained under methods used in other states.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED THIRD LEGISLATURE OF NEBRASKA, SECOND SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.

Executive Summary

Current Nebraska Policy on Agland Valuation

Agricultural land may be valued in a non-uniform manner relative to other classes based on constitutional language authorizing this policy. Methods used in Nebraska must result in uniformity of actual value within the class of agricultural land. Qualification for eligibility for agricultural land valuation does not require the same test of agriculture use or income found in most states.

Policies of Other States on Agland Valuation

The majority of other states, and all of Nebraska's border states, use an earnings capacity or income capitalization approach. Capitalization rates are most often those chosen by state lawmakers, and are not based on real estate market analysis or analysis of rates of return to ownership of this asset. The result in most states in the region is valuation at a very low percentage of actual market value. This policy, combining both fractional and preferential valuation, is also followed for residential value in the majority of border states. The result is a shifting of tax burdens from agricultural land and residential land to value of commercial and industrial property value. Valuation growth from the agland formulas used in other states has begun to occur at double digit rates of growth. This appears to be due to the long lag time effect on crop prices in states where a 10 year average is used.

Impact of States Policies on Taxes Paid on Agland Valuation

Nebraska's effective rate of taxation on agricultural land is two to three times higher than border states to Nebraska. The difference in effective rates has been growing in recent years.

Impact on Nebraska Local Governments of a Change in Ag Land Value Policy

Local governments will lose valuation capacity relative to what valuation they would have been able to tax prior to the change. Agricultural land assessed value **may** continue to rise. If it does, some value growth will be offset by reduction of the ratio. If it does not, reducing the percentage of assessment will reduce value and cause rate increases to raise the same prior amount of taxes. Equalization aid will increase for some school districts if value is reduced. Only schools have an aid program which responds to valuation capacity increases or losses to determine aid amount. State Aid to schools will increase as a share of state budget unless the state equalization aid formula is modified. Counties and other governments will raise rates to all taxpayers if they have no replacement aid.

Impact on Taxpayers.

The property tax burden for local governments will be shifted from agricultural land to other classes of value. The tax shift to other classes of value will be larger where agricultural land is a greater portion of the tax base. Agland owners who are a smaller share of the local tax base have received the greatest increases in taxes and rates over the recent period of value increases.

Policy Options

Replacement aid to Local Governments, Direct Credits to targeted high rate residential and agricultural property owners, and circuit breakers are options.

Exemption of some portion of agricultural and business personal property value would benefit farm owner operators, and other small business owners not involved in agricultural production.

CURRENT NEBRASKA POLICY ON AGRICULTURAL LAND VALUATION.

Nebraska's State Constitution and statutes allow land defined as agricultural land to be valued for tax purposes at 75% of the actual value of such land. This is contrasted to all other types of real property and real estate improvements, which are to be valued for tax purposes at 100% of their actual value. The standard of

The policy allows this class of property to valued in a non-uniform manner relative to other classes of property. This is referred to as a preferential classification of valuation in this report.

This policy of non-uniform valuation is authorized by several amendments to the Article VIII of the Nebraska Constitution, referred to here as the uniformity section of the Revenue Article. The voters of Nebraska have amended the uniformity in taxation clause of the Constitution on three occasions which are relevant and described here.

The first constitutional change with some relevance to this policy was adopted in 1954. This amendment to the uniformity clause authorized the Legislature to set standards and proscribe methods for determining taxable valuation of all property. The language added was as follows,

"the Legislature may prescribe standards and methods for the determination of the value of real property at uniform and proportionate values;

This amendment was approved by 56% of the voters. This change was motivated in part by a Nebraska Supreme Court decision, Laflin v. State Board of Equalization, which examined a decision by the State Board of Equalization establishing values for agricultural land. This standard of judgment used to make a valuation adjustment came from analyzing the previous 20 years of sales of agricultural land, going back to the Great Depression years. This resulted in non- uniform valuation of this class of land, in the courts view. The Court ruled that this resulted in different assessed to actual value ratios for different counties, and violated the uniformity clause. The Court decision ordered the State Board of Equalization to reconvene to equalize value levels.

At the 1954 election, at the same time the uniformity clause was amended, two other constitutional amendments were offered which would have authorized appointment of local county assessors and appointment of a Tax Commission or Tax Commissioner. Both failed. A fourth amendment which prohibited a state property tax for state purposes to be levied if a state income and sales tax was to be imposed for state purposes was offered. This amendment was adopted.

In 1972 Nebraska voters approved an amendment to the uniformity clause adding the following language regarding agricultural land,

"the Legislature may enact laws to provide that the value of land actively devoted to agricultural or horticultural use shall for property tax purposes be that value which such land has for agricultural or horticultural use without regard to any value which such land might have for other purposes or uses;

According to the sponsor of the legislation, Senator Jerome Warner, the intent of this amendment language was to allow the Legislature to value agricultural land at the level of value prevailing in its agricultural use, rather than its use for higher valued land uses, such as residential and commercial property. Warner articulated four policy goals for this change,

Discouraging urban sprawl, which can result in higher costs for infrastructure and other types of public spending versus orderly development. (Warner served on the Lancaster County Planning Commission at that time.)

Protecting agland owners on the urban fringe from the higher taxes on land desired for development use and urban growth.

The administrative burden of accurately determining values of land influenced by urban growth considerations and future uses.

(See transcript, LB 837, Nebraska Legislature Committee on Constitutional Revision, March 3, 1971.)

A constitutional amendment added in 1984 authorized classification of agricultural land, and was done in part to respond to the Nebraska Supreme Court ruling in Kearney Convention Center v. Bd. Of Equalization, summarized as follows:

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 land which was assessed at a lower level of value. Source: See page 6, 2013 Annual Report of the Nebraska Property Assessment Division, Nebraska Department of Revenue)

Statutes establishing a different method of valuing agricultural land was passed in 1985. The method was described as an earnings capacity method of value for agricultural land. It used productivity, income, minus expenses and divided by a capitalization rate. The capitalization rate was derived from Farm Credit Services interest rates.

In 1986 taxpayers protested the values developed under this method as too high, and the Nebraska Supreme Court, made a ruling in Banner County v. State Bd. of Equal., 226 Neb. 236, 411 N.W.2d 35 (1987), that is described here

"While the constitution stated that agricultural 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 land would have been allowable if the resulting values had been correlated to be proportionate with all other real and tangible personal property. (Emphasis added)

"See Page 6, 2013 Annual Report of the Nebraska Property Assessment Division, Nebraska Department of Revenue

In 1990 Nebraska voters approved an amendment to the uniformity clause adding the following language regarding agricultural land,

"the Legislature may provide that agricultural land and horticultural land, as defined by the Legislature, shall constitute a separate and distinct class of property for purposes of taxation and may provide for a different method of taxing agricultural land and horticultural land which results in values that are not uniform and proportionate with all other real property and franchises but which results in values that are uniform and proportionate upon all property within the class of agricultural land and horticultural land;". (emphasis added)

The modification of the uniformity clause in these three ways allows a state policy and practice of setting a different and non-uniform standard for level of value on land actively devoted to agricultural use. Currently this is set by law at 75% of actual value. This is a level of value that is non uniform relative to other classes, which are valued at 100% of market value. What seems important to emphasize here is that the uniformity clause allows agland to be valued in a non-uniform manner relative to other classes of property, including residential and commercial property. Within the agland class, however, for different sub classes of use of agricultural land the relationship to actual value must remain uniform. Any method of valuation that results in higher relative levels of value for rangeland use, versus cropland use, as measured by a sales assessment ratio, would not meet this test.

The term actively devoted to agricultural and horticultural use is given meaning in state law, primarily through Section 77-1359, which reads in part,

(2) 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. Agricultural or horticultural purposes includes the following uses of land:

(a) Land retained or protected for future agricultural or horticultural purposes under a conservation easement as provided in the Conservation and Preservation Easements Act except when the parcel or a portion thereof is being used for purposes other than agricultural or horticultural purposes; and

(b) Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production;

See Section 77-1359, Nebraska Revised Reissued Statutes of 2014. (emphasis added)

State laws contain no specific test or language guiding a county assessor or taxpayer as to what constitutes agricultural purposes, whether a minimum number of acres of use, or gross receipts from sales, constitutes commercial production of any plant or animal product. This may result in lands not in active agricultural commercial use qualifying for agricultural use valuation, which in turn results in lower levels of value than if the land was valued as in use for other uses, including residential, commercial or industrial building sites.

POLICIES OF OTHER STATES

The majority of other states in the United States value agricultural land using a method that differs from the comparable sales approach used in Nebraska. These methods are described in a publication titled" Use-Value Assessment of Rural Land in the United States, by John E. Anderson and Richard England, Lincoln Land Institute, 2014.

The method most commonly used by states can be termed an income capitalization approach, where income minus expenses is divided by a capitalization rate. Determination of the capitalization rate is often fixed by law, rather than derived from analysis of interest rates, return on investment, or real estate market conditions.

We focused in this report on the states which border Nebraska, which are Iowa, Missouri, Kansas, Colorado, Wyoming and South Dakota. Each of these other six states uses some variation of the income capitalization approach. Income is calculated over a 5, 8, or 10 year period, using commodity prices or rents. Expenses are usually calculated for the same period of years as income. Gross income calculations are made based on productivity in most cases, and by soil class rankings. In five border states capitalization rates are set by law, ranging from 7% in Iowa to 13% in Colorado. Resulting values per acre are usually some fraction of agricultural real estate market value, varying from 2% in some states in the region to as high as 35%. (Contrasted with the 75% value legal requirement in Nebraska.)

In these states, residential housing value is also valued in a manner which results in taxable value which is usually a lower percentage of market value than the value level found in Nebraska law. (100%) These range from 8% in Colorado, 11% in Kansas, up to 50% in Iowa, and 85% in South Dakota.

In most states in our region, assessed values for commercial, industrial and utility property are set at a higher percentage level of value than agricultural land, and residential value. In Colorado this ratio is value is 29%, with Kansas at 25% on most commercial and industrial property, 85% in South Dakota, and 100% in Iowa and Nebraska.

The use of multi-year averages for valuation of real estate, especially for long periods of time, results in a lag in valuation relative to current prices of commodities and real estate. The table below compares rates of growth in formula taxable value for the states which border Nebraska.

TABLE 1 Percentage Valuation increases for valuation of agricultural land by state and by year.

	Nebraska	Iowa	Kansas	Colorado	South Dakota	Wyoming
2003						
2004	4.34%	2.90%	2.79%	1.13%	6.58%	15.91%
2005	5.71%	2.82%	-1.31%	1.18%	7.11%	7.06%
2006	8.42%	9.33%	-2.95%	0.73%	7.72%	3.26%
2007	3.30%	8.54%	-7.69%	0.16%	8.81%	-3.31%
2008	10.32%	24.41%	-8.33%	2.06%	7.68%	-2.11%
2009	12.29%	19.62%	-8.03%	4.47%	7.74%	5.49%
2010	11.74%	13.30%	-3.33%	1.01%	3.32%	9.83%
2011	11.69%	11.74%	1.95%	6.91%	0.01%	7.51%
2012	12.82%	21.31%	8.78%	0.80%	7.65%	4.28%
2013	22.88%	17.56%	12.72%	10.67%	8.54%	2.89%
2014	29.40%		18.00%			19.78%

The observation we make from this table is that percentage increases in agland valuation in other states have begun to increase at the rate of valuation increases found in Nebraska in recent years. In Iowa, the valuation increases shown are the result of averaging of the earnings capacity valuation figures used. Iowa reassesses every two years, so the formula value change implemented every two years can be twice as high those shown. Iowa agricultural landowners are sheltered, in the short term, from this rate of increase by another state law, called the "rollback limit". This law limits valuation growth by this sector value growth to 4%, with Iowa legislators recently reducing the allowable growth in value to 3%. As a result of the tax shifting this has caused, commercial property owners are as of 2013 the beneficiaries of a property tax credit for business properties only, budgeted at over 100 million dollars for the upcoming Iowa fiscal year. This along with reduction in the assessment ratio for business properties, was done to satisfy commercial and industrial property owners that the tax shifting impact of the residential and agricultural value growth would not increase.

In Kansas the last two double digit years of growth shown are, like the Iowa earnings capacity approach, based on multiyear averages of price information. Ten years of data are used in Kansas, and in Colorado. Wyoming uses a 5 year average of income and rents, but also uses a interest rate driven capitalization rate. Declining interest rates, also averaged for five years, can result in valuation increases. The result is an increase in valuation driven by both factors. Officials in these states reported that they expect the next few years of valuation increases to be of double digit magnitude, due to long lagged price and expense data. In the Kansas case, this growth in agland value may be helpful in balancing a state budget by decreasing state aid to schools, as it has been here in Nebraska.

Our observation, based on this information, is that the income capitalization approach averaged over a long enough period of time with increasing commodities prices or rents, and declining interest rates, will fall seriously out of step with current perceptions of price or earnings, and well out of step with current real estate market values. Nebraska's current use of 3 years of comparable sales data may result in a valuation calculation which comes more quickly in line with declining real estate values, if these occur and are driven by declining commodity prices. Shortening the period of sales analysis would cause values to come in line with a decrease more quickly.

IMPACT ON AGLAND OWNERS TAXES OF STATE POLICIES

A table found below shows the authors estimates of effective tax rates on agricultural land in Nebraska and five border states. Dividing the 2013 taxes paid by the market value of such land results in an effective rate. (Wyoming did not provide information on agricultural land taxes paid.)

This comparison method (effective tax rates) was used by the United States Department of Agriculture for 80 years until discontinued in 1995. In 1999 a study was published by Dr. Bruce Johnson for the Nebraska Legislature using this same method of comparison for 1998 taxes and market values of agricultural land. This method was replicated for this report in 2014 using 2013 taxes and market value information. Dr. Johnson was consulted as the applicable market value amounts recommended for use. The table below shows that Nebraska agricultural land owners pay a higher effective rate of tax on market value than that found in other states in our region.

TABLE 2 Effective Tax Rates on Agricultural Land, 1967 to 2013

Nebraska and Border States

	1967	1987	1995	1998	2013		
	U.S.D.A.	U.S.D.A.	U.S.D.A.	Bruce Johnson 1999 study	Revenue Committee 2014 report		
NEBRASKA	1.22	1.49	1.59	1.16	0.70		
						in 2013	Nebraska is
SOUTH DAKOTA	1.15	1.16	0.74	0.98	0.37	1.91	times higher
IOWA	1.2	1.34	0.94	0.86	0.29	2.46	times higher
KANSAS	1.17	0.7	0.45	0.49	0.22	3.21	times higher
COLORADO	0.92	0.45	0.67	0.29	0.10	7.10	times higher
MISSOURI	0.76	0.38	0.37	0.27	0.06	10.94	times higher

Sources: United States Department of Agriculture, Land Values 2014 Summary, August 2014, And 2012 Census of Agriculture: State Summary Highlights on Acres. State tax departments are sources on taxes by each state.

These lower effective rates of tax have been created by valuation practices in Nebraska's border states which shift the burden of property tax with valuation preferences or classifications. While these can result in higher tax rates on taxable value to raise the same amount of property tax dollars, the effective rate on the preferentially valued property becomes lower as a percentage of market value.

In states with residential and agricultural preferences, or classified valuation, the share of valuation will be reduced in suburban and rural districts, which are largely made up of houses and agricultural land not yet developed. Because they contain lesser amounts of commercial and industrial value, which is taxed at a higher percentage of value, these districts will have weaker tax bases than metropolitan districts containing a higher percentage of commercial and industrial value.

In most states with valuation practices which reduce agland valuation to low percentages of market value, the agland tax base share of real estate value is not a major share of the tax base even when valued at its full market value. Agricultural land valuation practices in Colorado and Missouri, do not impact public finances to the degree they do in states like Iowa, Nebraska, or South Dakota where agricultural activity plays a larger role in the economy. Kansas policy choice remains a mystery, given the importance of agriculture to that states economy.

Statewide property tax bases in these regional states are also weaker because each of Nebraska's border states allow real property tax abatements or exemptions for some new commercial or industrial investments. Nebraska' constitution does not authorize abatements for this purpose, although the Legislature may provide that the increased value of real property resulting from improvements designed primarily for the purpose of renovating, rehabilitating, or preserving historically significant real property may be, in whole or in part, exempt from taxation.

In addition, some of Nebraska's border states exempt income earning tangible personal property (business equipment), and all, except Missouri, exempt agricultural machinery and equipment from the property tax. Nebraska does not provide a blanket exemption for all business or agricultural personal property from taxation. Two exceptions to this rule exist in Nebraska, one involving wind-farms, and one limited to job creation projects qualifying for a personal property value exemption under the Nebraska Advantage Act. In the case of wind-farms, a replacement tax nameplate capacity tax with a fixed and constant annual yield has been imposed in lieu of the property tax.

Nebraska, and all states in the region, generally exempt household goods, business inventories, intangibles, and property held by nonprofit hospitals, religious groups, governments, and most institutions of higher education.

Nebraska has allowed tax increment financing to be used, a policy which required a constitutional amendment. Nebraska's use of this policy to divert growth in property value and taxes appears has an impact similar to those found in other states. It represents a 351 million dollar tax expenditure. (This is the amount of tax that was diverted for use in development projects) A previous legislative study done by the Revenue Committee suggests that this creates a 21 million dollar impact on state equalization aid to schools.

Finally, Nebraska policy on homestead exemption is not the same sort of exemption of value and non-taxation policy sometimes found in other states. Nebraska's homestead exemption policy is a state budgeted expenditure provided for funding property tax relief program for persons who are elderly, disabled, and veterans, all with low income. In this sense, it more closely resembles a circuit breaker property tax relief policy than an exemption in the amount of house value that may be taxed by local governments.

Few of the states in our region quantify the tax expenditure which agricultural value preferences create, although Iowa's tax expenditure report does report the valuation difference which exists. (Texas stands alone among the states we examined for quantification of a tax expenditures of this type)

We calculated the Nebraska tax expenditure from a change in agland valuation policy from 75% to 100% of actual value, and in addition, the tax expenditure resulting from the agricultural use value preference in areas where highest and best use values may be calculated. In this second category are those agricultural land parcels located in Douglas, Sarpy and Lancaster County, where higher values in urban development uses may exist. Values for use as residential or commercial purposes would be higher than agricultural uses of agricultural land. Nebraska's practice is to value urban influenced land at the value found for agricultural land in uninfluenced areas in adjoining counties. A tax expenditure is calculated here by applying the current tax rate on the agland value to the taxable value at the 100% of market value level. Calculating the 75% to 100% preference impact shows a 300 million dollar tax expenditure impact. Layering in the agricultural use value preference in the state's 3 most urbanized counties, we calculated an additional tax expenditure of 115 million dollars, for a total agricultural land value tax expenditure of 415 million dollars.

In summary, Nebraska's property tax base, including the 75% actual value preferential policy on agricultural land, is as broad as or broader in its reach than all states in the region. Less residential, agricultural or personal property value is subject to exemption or classification treatment. Less personal property value is exempted, whether generally or by targeted economic development policies, and few complete abatements of new property value are granted under Nebraska law.

This property tax base structure has been described as exemplary in a recent report by Dr. John Anderson, a national expert on the property tax, and a faculty member at the University of Nebraska Lincoln.

One important result of this practice of classified value in these other states, both for agland and for residential property, is a weaker tax base for calculating state aid to schools or other local governments. Most states have a policy similar to Nebraska's of measuring and comparing local valuation capacity to determine the school aid share received by each district. The incremental erosion of the base through value limits, exemptions, abatement, and diversions of value growth can result in states assuming a greater percentage share of school financing over time.

States in the region are among those that most aggressively shift taxes to the commercial and industrial classes of property. The Minnesota Center for Fiscal Excellence annually ranks states on this criteria. The state which does the greatest degree of shifting is New York State, which is ranked number 1 on this factor. Nebraska is one of six states ranked 45 to 50 with a 1 to 1 ratio of shifting.

2013 Minnesota Center for Fiscal Excellence Subsidization of Homeowners Ratio

Ratio of effective tax rate commercial to residential

		Rank (1 is most shifting of burden to Commercial
New York	4.981	1
Regional states		
Colorado	3.62	4
Kansas	2.26	11
Iowa	1.98	16
Missouri	1.83	18
U.S. Average	1.65	
South Dakota	1.29	28
Wyoming	1.04	39
Nebraska	1.00	50

Nebraska is one 6 states ranked 45th
with a one to one ratio, showing no shifting

IMPACT ON NEBRASKA LOCAL and STATE GOVERNMENT OF A CHANGE IN AG LAND VALUE POLICY

Senator Hadley, the sponsor of this resolution, asked that we report on the impact of a change in valuation policy on the state budget, taxpayers and on local governments in Nebraska. In this next part of this report we examine two legislative bills proposed in the 2013 and 2014 sessions of the Nebraska Legislature. One common feature of both bills was the reduction of assessed valuation of agland from 75% of actual value to 65% of actual value.

LB145 introduced in 2013 by Senator Brasch, proposed an agland valuation reduction from 75% to 65% of actual value in one assessment year.

LB 670, introduced by Senator McCoy in 2014 session year, was essentially the same policy, but phased in over a 3 year period in equal increments, and designed to be implemented in tax year 2015, as introduced.

The fiscal note on LB 145 was estimated based on implementation in a single year (2014-2015 aid year) and projected to be a 30 million dollar impact.. The fiscal note on LB670, which phased in the value change, was projected to be a 29 million dollar increase in state aid in the final year of implementation (Fiscal Year 2016-2017). Both bills resulted in an **increase** in equalization aid

This 30 million dollar aid increase is a consensus estimate. Based on that same method of analysis we estimate that state equalization aid to schools would decrease by 50 million if agricultural land were to be valued on the same basis as other property, at 100% of actual value. These amounts represent a 3.2% increase in TEEOSA aid with

value reduction, and a 5.4% decrease in total 2014 TEEOSA AID with a valuation increase to 100%. (The 2014-2015 TEEOSA aid figure of 933 million dollars is used here. This definition of state aid does not include special education funding provided to schools, and also does not reflect the amount of property tax credit funding, homestead exemption funding, and temporary school fund distributions received by each school.

No other impacts on state appropriations is estimated, as most aid relationships with local governments do not measure valuation capacity. One aid program that does, the Municipal Equalization Aid Fund, provides aid to cities based on relative valuation capacity. Very little agricultural land is located inside the city limits of incorporated cities. State statutes on agricultural land valuation can be read to prohibit classification of land inside a city limits as agricultural land for valuation purposes, except under special circumstances when subject to a conservation easement.

IMPACT ON LOCAL GOVERNMENTS BUDGETS AND TAXES.

Obviously, a policy based change in the assessment percentage for agricultural land value will result in the local government tax base being less than it would have been without the change. A property value reduction policy would be implemented in a future budget year, when valuation was anticipated to increase. This would concern all local government officials, as it would impact the growth in property tax receipts. If the TOTAL value base of the local government was reduced in net value terms, (a decline in OTHER value as well), it would cause a rate increase simply to finance the same dollars of tax request found the in the prior year budget. It would also require a larger increase in rate to finance growth in the property tax receipts for budget purposes. The amount of property tax growth needed for the budget, and budget growth, would also be impacted by the growth in other receipts, including state aid to local governments.

Local government budget officials have at least one prior experience with this policy change, as agricultural land value percentage of actual value were reduced in the 2007 tax year, from 80% of value to 75% of value. In that transition year, agricultural land value increased by 3.35%. This was a year in which an agricultural land valuation increase of over 10% was anticipated. Taxes on agricultural land increased by 4.53% in that transition year. The combined tax rate on agricultural land value increased from 1.6650 to 1.6840, an increase of two cents.

Some circumstances have changed since this policy year, including the declining amount of state aid to schools flowing to some school districts and county governments since that change was made. Several years of double digit agricultural land value increases have occurred. The resulting total value increases in districts with a tax base with substantial shares of agland have decreased state school equalization aid to those districts.

A loss of state aid to counties occurred several budget cycles ago, and counties have little aid left to lose. Highway allocation funds may grow for an individual county. Both these aid impacts would require replacement by increasing amounts of property tax, even if budgets were not growing each year.

The growth required to fund growing school budgets in districts with declining aid would have be financed with even higher property tax receipts. Since the districts losing equalization aid to agland value increases are also those gaining valuation from agland valuation increases, the resulting property tax receipt growth can be on a growing value base, and be generated with a lower rate if value continues to rise. However, the value base could shrink, assuming a declining percentage of actual value is taxed, and actual market value declines or flattens out in terms of market value growth.

The table below shows the history of total local property taxes and valuation of agland from 2005 to 2013, with 2014 estimated value growth shown.

TABLE 3 Change in agricultural land value and tax, 2005-2014

tax year	agricultural land value		taxes on agricultural land		tax rate	
						rate change
2005	$25,218,561,957	percent change	420,157,416	percent change	1.6661	
2006	$27,348,422,795	8.45%	455,356,378	8.38%	1.6650	-0.0010
2007	$28,265,476,662	3.35%	476,003,555	4.53%	1.6840	-0.0190
2008	$31,178,202,958	10.30%	518,076,411	8.84%	1.6617	-0.0224
2009	$35,008,223,059	12.28%	571,663,945	10.34%	1.6329	-0.0287
2010	$39,121,255,039	11.75%	631,847,986	10.53%	1.6151	-0.0178
2011	$43,692,746,812	11.69%	699,106,834	10.64%	1.6001	-0.0150
2012	$49,295,143,459	12.82%	768,820,435	9.97%	1.5596	-0.0404
2013	$60,596,078,070	22.93%	892,737,421	16.12%	1.4733	-0.0864
2014	$78,411,325,023	29.40%	964,156,415			

As the table shows, the rate of increase in agricultural land value and taxes have been higher in recent years. Rates have dropped over the period 2005 to 2013, by 19 cents over the period. Information on what schools and other governments will have done with budgets and tax requests in the 2014-2015 budget year is not available, but could be done when the 2014 Certificate of Taxes Levied becomes available. This will be published in early January of 2015, and should give a clearer picture of the tax and valuation increase, and the rates of each governmental unit.

Available Department of Property Assessment figures do indicate that 2014 real property value increased by 12.26%. The total final change will be different with inclusion of personal property value.

Although state equalization aid to schools was increased by 5.57% from 2013 to 2014 school budget year, total state aid to schools from the TEEOSA formula increased by 2.91%. Equalization aid decreases occurred for many schools. Analysis of what aid and general fund tax receipts growth for schools using data from the Certificate of Taxes Levied and state aid figures, along with information on motor vehicle tax amounts reported to the State Auditor could be generated. We did not attempt to analyze what could be better developed in January of 2015.

What we could review was school by school valuation increase amounts provided by the Department of Revenue Property Assessment Division earlier this fall. The statewide increase in agricultural land value for this value year versus last appears to be 29.4%, although the agricultural land taxable value could have been changed slightly prior

to school levy rate setting this fall. We analyzed the agricultural land value increase for 241 school districts, and found that agricultural value grew by over 13.33% percent in 228 of those school districts.

Three school districts showed a decline in total taxable value from the prior year. These were Bellevue, Blair and Westside. 191 school districts showed double digit, (10% or greater) increases in total taxable valuation.

18 school districts showed agricultural land value growth of less than 13%. For these districts, the change in policy found in LB 145, implemented in 2014 assessment year, would have resulted in reduction in agricultural land value. The impact of LB 670 phased in valuation changes would have caused less loss of growth in taxable value, but the bill would not have impacted the value amounts until the 2015 value year.

The impact on counties of LB 145 would have been less dramatic in budget and property tax receipt scope, since counties state aid amounts, other than highway allocation funds, dropped to zero in 2010. Loss of aid is no longer a budget planning factor, since none exists. State highway allocation funding growth would have impacted growth in county property tax requests in some fashion. County decisions on budget and property tax requests would more likely be determined by rate setting decisions. Very few counties in Nebraska are near the .50 cent per one hundred dollars level at this time. On average, county governments are using just over half of this rate authority for their own budgets. However, counties must also consider allocating some levy use to other local taxing units under their allocation of levy use powers. The county non bond rate for 2013 was .2925, down from .3050 in the prior year.

Impacts on community colleges, and natural resource districts would not be effected by state aid changes, as the current aid systems do not involve significant aid features which depend on valuation growth. Ability to generate property tax receipts would be impacted, depending on rate limits.

If either of the bills mentioned here are introduced in the 2015 session, which adjourns in June, policymakers would have some information on the impact on agland valuation growth anticipated in the **2015. This information should by available in late April.** The Tax Equalization Review Commission will have met by that date to determine the equalized valuation percentage change in real property value. However, that valuation increase amount known at that time would not be impacted by a bill designed to be implemented for the 2016 valuation year. Future valuation growth in agricultural land is an unknown. It is possible that market valuation will begin to flatten out, and even decline. A quote from a member of the Danish Parliament, uttered in the 1930's Great Depression, seems relevant.

It's difficult to make predictions, especially about the future.

If a policy of value reduction for agland value is to be implemented it may be wise to use the phased in approach found in LB 670. If this change is implemented, and found in the next session to be actually decreasing the valuation significantly for a large number of schools, it could altered. Rather than reduce the level of value, or the of increase, the policy implementation could be postponed or altered to preserve the value base at the same level, or provide for some growth.

It would also be wise to adjust the state aid to schools adjusted value calculation to reflect a reduced percentage of value for the aid calculation year that matches the valuation change year. This factor is used to calculate the aid amount to be provided in the coming budget year, and if timed to flow to schools as they see reduced taxable valuation from agland, some of the impact of the change would mitigated. This would occur for equalization receiving districts. The aid policy impacts the general fund property tax use and rate only. Building fund property

taxes, and bond tax funds, do not receive state aid monies. Valuation reductions or reduced rates of increase could impact bond rates, and building fund tax rates, which are subject to levy limits in some cases.

IMPACT ON TAXYPAYERS OF AGLAND VALUATION CHANGE

Senator Hadley also asked us to analyze the tax shifting impact of reducing agland value from 75% of actual value to 65% on taxpayers. We did this for the tax year 2013 with the information we had on values and taxes for that year. In approaching this task we used the following method. Taxes levied for each government unit were held to be the same dollar amount of taxes levied. Rates were adjusted on the reduced valuation base to collect those same dollar amounts of tax. The impact of the value reduction and the rate increase were then calculated.

Where rates were increased, rate limits found in state law were applied to the anticipated rate increase. Where local governments, like schools and counties, were already imposing rates that were currently over the limits for schools and counties, the rate was calculated to exceed the rate limit, assuming the amount of tax use exception allowed would be continue to be allowed as an exception to the rate limit.

Each government unit tax rate shift due to value decrease was calculated for an entire school district, regardless of the county in which it was headquartered. These means that for the examples used, some taxpayers in a school district but in a different county tax base would not be represented in the example. The county tax rate shift amount was to be calculated assuming the taxpayer was in the county where the school district was headquartered and had the most taxable valuation. The city tax rates used where for the city government rate for the headquarters city of the school district. Natural resource districts rate were recalculated using that same location. The same assumption of tax rate was applied to community college levies. Rural fire districts and townships serving the taxpayer were assumed to be the one in which the school headquarters city or community was located, if the school district contained several different township governments.

3 estimates of tax shift were calculated for different types of taxpayers.

The first type of example used was the taxpayer who pays a taxes on $2,000,000 dollars of taxable value of agricultural land. We reduced that value to $1,733,333 in our example of tax shifting, reflecting a reduction in taxable value from 75% of actual value to 65% of actual value.

The second type of example used was the taxpayer who owns the same amount of agland as shown above, but also owns other taxable property in the taxing jurisdiction, including a house of county average value, farm equipment with taxable value of $100,000, and other farm buildings with taxable value of that same amount. We describe this second agricultural landowner as an owner operator. In this case the taxpayer may see in change in agland taxes paid, but a rate and tax increase on other value unaffected by an agland value change.

Finally, we developed an example for other property value types and owners. Here we usd the county average house value for each county. (This figure is the county average value used in the calculating the state homestead exemption eligibility criteria.) This taxpayer, assumed to hold no agricultural land, would see a rate increase and tax shift. The tax rate increase, the percentage of tax increase, and the tax dollars on this value are shown.

We could have just as easily used a taxpayer example with value other than a homeowner, and at a higher valuation amount. In that case the dollar amount of tax shift could be higher, but the rate increase and percentage increase in tax would be the same.

Examples of other property value types and taxpayers could range from farmer owned cooperative grain elevators, farm implement dealerships, ethanol plants, grocery stores, banks, farm supply and hardware stores, barber and beauty shops, gas stations and restaurants. In larger communities other property value types would include meat processing plants, manufacturers of equipment for agricultural/industrial use, large commercial shopping centers and big box retailers, newspaper and publishing firms, and major regional banks and financial services businesses. All of these value classes and types could experience a higher tax rate and a tax increase.

The experience of tax rate change and tax dollars decrease or increase will vary according to the composition of the tax base of the taxing jurisdiction which we examine. To illustrate, we use an example below of an agland owner with $2,000,000 dollars of agland taxable value, half of which is in a taxing jurisdiction in which agland value is less than a 5% share of total valuation. The other half of that taxpayer's taxable agland valuation is located in taxing jurisdiction where nearly 65% of the total taxable valuation is agricultural land. The experience in both situations is a reduction in taxes. The sum total of the change is shown in the third row of this table.

Shown in the second table is the projected impact of the agland valuation change on a taxpayer holding only other value, in this case a house with an average value for the same locations.

TABLE 4: COMPARISON OF AGLAND VALUE TAX CHANGE IN TWO DIFFERENT TAXING JURISDICTIONS

taxable value agland prior	after to 65%	% agland value	prior tax	after value change tax	tax change	% change	rate prior	rate after	rate change
example A									
$1,000,000	$866,667	4.7%	$16,984	$14,991	-$1,993	-11.73%	1.6984	1.7298	0.0314
example B									
$1,000,000	$866,667	64.9%	$11,781	$11,000	-$780	-6.62%	1.1781	1.2693	0.0912
$2,000,000	$1,733,333		$28,765	$25,992	-$2,773	-9.64%	1.4382	1.4995	0.0613

TABLE 2: COMPARISON OF TAX SHIFT TO OTHER TAXPAYERS IN THE TAX JURISDICTIONS SHOWN ABOVE.
This impact is that experienced by the owner of value which is not agland. This property is located in a city or village
THESE TAXPAYERS ARE LOCATED IN THE SAME SCHOOL DISTRICT AND COUNTY AS THE TAXPAYERS IN TABLE 1

average county house value		% agland value					rate prior	rate after	rate change
example A									
$101,105	$101,105	4.7%	$2,276	$2,307	$31	1.36%	2.2512	2.2818	0.0306
example B									
$101,105	$101,105	64.9%	$1,961	$2,050	$89	4.54%	1.9393	2.0274	0.0881

As shown above, agland owners located in a taxing jurisdiction where they are a small part of the tax base receive a larger tax change and reduced tax. The property owners of other value located in the same school district, county, natural resource district and community college, but located in an incorporated city, with its additional rate, receive an increase of 1.4%. This scenario would be fairly typical for residential homeowners and owners of commercial property value located in the state's largest cities and school districts. These jurisdictions have a tax base composition which includes a very low percentage of agland. The largest shift in tax for non agland value taxpayers would occur in jurisdictions where agland comprises a large share of the tax base. These taxpayers would typically be owners of property in a smaller city or village.

Railroads and public service companies like pipelines and telecommunications companies would be likely to see a larger tax increase than residential or commercial and industrial property owners located in larger cities and villages. Only 14% of these companies taxable value was located in the states three most urban counties in 2013, (Douglas, Lancaster and Sarpy) putting 86% of the centrally assessed railroad and other public service value in counties and school districts where agland is a larger share of the county and school tax base.

These three largest population counties represent 59% of the residential value in the state, and 65% of the commercial and industrial value in the state, but contain less than 3% of the states agland value. This results in larger decreases in agland taxes in these jurisdictions, and smaller percentage tax shifts to residential and commercial taxpayers.

We estimate the tax change that other property owners represented by homeowners with average house value for that counties would receive below.

TABLE 5. ESTIMATED TAX IMPACT OF AGLAND VALUE CHANGE (75% TO 65%) ON OTHER PROPERTY IN THE STATES MOST URBANIZED COUNTIES.

The house value used in calculation for Douglas County was $141,993 for tax year 2013.

DOUGLAS COUNTY	% agland value	tax prior	tax after		Percent change
Omaha Public	0.15%	$3,123	$3,125	$1.75	0.06%
Millard	0.04%	$3,163	$3,165	$1.62	0.05%
Elkhorn	1.11%	$3,284	$3,288	$3.80	0.12%
Ralston	0.01%	$3,264	$3,266	$1.54	0.05%
Bennington	8.25%	$3,601	$3,625	$23.64	0.66%
Douglas West	9.15%	$3,044	$3,068	$23.43	0.77%
Westside	0.00%	$3,312	$3,313	$1.52	0.05%

after agland value reduction

$152,350 house value used in impact analysis

LANCASTER COUNTY	% agland value	tax prior	tax after		Percent change
Lincoln	0.27%	$3,078	$3,088	$10	0.31%
Waverly	32.08%	$3,245	$3,335	$90	2.77%
Norris	30.75%	$3,618	$3,665	$47	1.29%
Raymond Central	44.44%	$2,801	$2,940	$139	4.97%
Malcolm	35.92%	$3,059	$3,144	$84	2.75%

$162,754 house value used in impact analysis

SARPY COUNTY	% agland value	tax prior	tax after	tax change	Percent change
Bellevue	0.37%	$3,428	$3,431	$4	0.11%
Papillion LaVista	0.35%	$3,523	$3,527	$4	0.12%
Gretna	7.01%	$3,718	$3,742	$24	0.65%
South Sarpy	12.41%	$3,928	$3,965	$37	0.93%

POLICY OPTIONS FOR PROPERTY TAX RELIEF

Senator Hadley asked that a number of property tax relief options be listed for the Committee to review. Some options for addressing agricultural land property taxes, and other property tax relief for other taxpayers, are described here.

Agland Valuation reductions by reducing agricultural land valuation from 75% to 65%.

Aspects of this option are discussedabove. An increase of 30 million dollars of school equalization aid would occur when implemented. The general fund tax loss to schools would be 70 million dollars. The aid increase could be enhanced by additional measures, or by modifying the formula's local effort rate. A different form of non-equalized aid could be developed to address school funding needs. We would recommend that reduction in value for aid calculation purposes be done in a manner that coordinates the increased aid with the loss of valuation.

Counties, and other governments would receive a value reduction from the valuation that would have been available to tax. For the 2013 tax year, this would have been a 25 million dollar loss of tax. There is currently one source of aid to counties, a 2 million dollar share of insurance premium tax. This is currently distributed per capita. A county aid program repealed in 2010 could be reintroduced. This aid program distribution was based on distributing 30,000 dollars to each county, and an additional amount to each county based on the county's share of total taxable valuation. This could be modified to provide the 25 million dollars of aid, 30,000 dollars to each county, and the balance distributed based on the share of agland taxable value in the tax prior year.

Community colleges would have experienced a loss of tax dollars of $7.6 million dollars in 2013. Community college aid formulas could be modified to distribute this amount based on the prior year's share of agricultural land value. Similar programs for natural resource districts, or other governments could be considered as necessary. (Cities would lose 21,000 dollars of property tax yield statewide, for example. Cities contain very little agricultural land.)

Target property tax credit to agricultural land owners facing higher than average total tax rates.
This option is based on an Iowa program which provides funding for a credit on property tax bills for the amount of school levy rate over a predetermined rate amount, based on the prior year average rate. The average rate on agricultural land value was 1.4733 in the 2013 tax year. We estimate that this credit could cost over 30 million dollars, an estimate that depends on the change in 2014. The Legislature could reallocate funds for this by taking this amount out of the current credit funding of 140 million. Agricultural land owners in high rate jurisdictions would get property tax relief.

Target property tax credit to residential land owners facing higher than average total tax rates
Residential property owners facing higher than average property tax rates could be granted a credit for the amount over the prior year statewide average. The statewide average in 2013 was 2.08 per one hundred dollars of value. We estimate the cost of this credit at 70 to 80 million dollars. This credit could be administered as an income tax credit if desired, with income limits on the homeowner's income.

Circuit breaker

An alternative to the property tax credit for residential taxpayers would be the design of a standard circuit-breaker, where taxes as a percent of household income are measured and the burden over a threshold level of income is credited or refunded.

Personal Property Value Exemption and Refund Program

Nebraska requires agricultural land owners and owner operators to pay taxes on personal property value for items like farm machinery. Other business owners must also pay this tax on business equipment. Most states in our region do not tax agricultural machinery. The Legislature could grant a personal property value exemption for the first 25,000 dollars of personal property value for all business and agricultural equipment held by common owner within the county. The exemption value loss to the local governments could be reimbursed by the state. This would be beneficial to all small businesses, including those in businesses other than agriculture. Farm owner operators who rent and own land generally own and pay taxes on more personal property value than the landlords the rent from. This would focus property tax relief to farmers actively involved in commercial agriculture, and emerging small businesses in all types of businesses in rural and urban areas.

COMMUNITY	Agland value in school district	Total Taxable Value in the school district	% of value that is agland	current tax on agland value of $2,000,000	reduced tax on agland value of $1,733,333	amount of tax change	highlighted if above ave change % tax change land owners	% tax change AG operators:see note	Rates highlighted above average current rate	AFTER VALUE CHANGE adjusted rate	7.57% rate change
Hastings	$2,096,935	$939,564,005	0.22%	$37,145	$32,704	-$4,442	-11.96%	-10.25%	1.8573	1.8868	0.0295
Juniata	$569,490,899	$1,270,941,556	44.81%	$25,508	$23,467	-$2,041	-8.00%	-6.19%	1.2754	1.3539	0.0785
Kenesaw	$195,667,649	$314,944,633	62.13%	$32,795	$30,704	-$2,091	-6.38%	-4.53%	1.6397	1.7714	0.1316
Roseland	$382,955,200	$511,027,311	74.94%	$27,318	$25,840	-$1,478	-5.41%	-3.55%	1.3659	1.4907	0.1248
Neligh	$249,802,735	$387,021,894	64.54%	$29,952	$28,457	-$1,495	-4.99%	-3.31%	1.4976	1.6418	0.1442
Elgin	$345,025,705	$448,164,807	76.99%	$20,461	$19,682	-$779	-3.81%	-2.11%	1.0231	1.1355	0.1124
Clearwater				$27,550	$25,920	-$1,629	-5.91%	-4.25%	1.3775	1.4954	0.1179
Orchard	$526,062,330	$711,438,238	73.94%	$28,107	$26,459	-$1,649	-5.87%	-4.20%	1.4054	1.5265	0.1211
Arthur	$123,401,303	$146,481,819	84.24%	$27,934	$27,160	-$774	-2.77%	-1.14%	1.3967	1.5669	0.1702
Banner County	$166,658,915	$239,285,573	69.65%	$30,416	$28,980	-$1,436	-4.72%	-3.01%	1.5208	1.6719	0.1511
Dunning	$172,068,253	$228,788,814	75.21%	$26,838	$25,717	-$1,121	-4.18%	-2.67%	1.3419	1.4837	0.1418
Albion	$642,916,820	$922,284,223	69.71%	$24,532	$23,388	-$1,144	-4.66%	-2.96%	1.2266	1.3493	0.1227
St Edward	$236,042,150	$308,102,291	76.61%	$24,547	$23,560	-$987	-4.02%	-2.30%	1.2273	1.3592	0.1319
Cedar Rapids	$289,901,495	$368,862,061	78.59%	$19,064	$18,299	-$765	-4.01%	-2.30%	0.9532	1.0557	0.1025
Alliance	$221,220,467	$768,397,265	28.79%	$32,700	$29,600	-$3,100	-9.48%	-7.80%	1.6350	1.7077	0.0727
Hemingford	$295,199,753	$479,090,692	61.62%	$28,650	$26,740	-$1,910	-6.67%	-4.93%	1.4325	1.5427	0.1102
Spencer	$215,634,700	$278,014,669	77.56%	$29,176	$28,151	-$1,025	-3.51%	-2.00%	1.4588	1.6241	0.1653
Lynch	$85,423,640	$108,437,228	78.78%	$29,192	$28,200	-$992	-3.40%	-1.88%	1.4596	1.6269	0.1673
Ainsworth	$323,301,338	$496,737,946	65.08%	$31,299	$29,707	-$1,592	-5.09%	-3.47%	1.5650	1.7139	0.1489
Kearney	$234,278,750	$2,556,120,147	9.17%	$39,019	$34,603	-$4,416	-11.32%	-9.47%	1.9509	1.9963	0.0454
Ravenna	$243,122,340	$427,792,091	56.83%	$34,764	$32,210	-$2,553	-7.35%	-5.42%	1.7382	1.8583	0.1201
Gibbon	$210,161,540	$395,903,723	53.08%	$36,777	$33,953	-$2,825	-7.68%	-5.76%	1.8389	1.9588	0.1199
Elm Creek	$131,981,211	$253,889,876	51.98%	$37,767	$34,805	-$2,961	-7.84%	-5.93%	1.8883	2.0080	0.1197
Shelton	$144,555,003	$244,357,885	59.16%	$34,936	$32,395	-$2,541	-7.27%	-5.35%	1.7468	1.8689	0.1221
Pleasanton	$148,707,330	$223,041,397	66.67%	$39,967	$37,427	-$2,541	-6.36%	-4.41%	1.9984	2.1592	0.1609
Amherst	$135,221,250	$194,094,569	69.67%	$35,957	$33,732	-$2,226	-6.19%	-4.24%	1.7979	1.9460	0.1482
Tekamah	$470,340,590	$669,427,928	70.26%	$30,921	$29,499	-$1,422	-4.60%	-2.83%	1.5461	1.7019	0.1558
Lyons	$270,558,205	$377,213,107	71.73%	$32,575	$31,170	-$1,405	-4.31%	-2.54%	1.6288	1.7983	0.1695
Oakland	$273,994,250	$408,253,800	67.11%	$34,430	$32,760	-$1,670	-4.85%	-3.09%	1.7215	1.8900	0.1685
David City	$620,565,096	$1,018,665,491	60.92%	$28,902	$27,217	-$1,686	-5.83%	-4.08%	1.4451	1.5702	0.1251
Brainard	$507,010,660	$699,603,986	72.47%	$25,917	$24,694	-$1,223	-4.72%	-2.94%	1.2958	1.4246	0.1288
Plattsmouth	$67,120,170	$654,095,979	10.26%	$36,998	$32,773	-$4,224	-11.42%	-9.44%	1.8499	1.8908	0.0409
Louisville	$88,813,365	$422,270,962	21.03%	$37,529	$33,584	-$3,945	-10.51%	-8.52%	1.8764	1.9375	0.0611
Weeping Water	$144,607,272	$313,324,535	46.15%	$39,338	$36,102	-$3,237	-8.23%	-6.08%	1.9669	2.0828	0.1159
Elmwood	$208,039,002	$358,464,016	58.04%	$35,515	$32,932	-$2,583	-7.27%	-5.21%	1.7757	1.8999	0.1242
Murray	$192,796,408	$606,000,471	31.81%	$37,098	$33,522	-$3,576	-9.64%	-7.63%	1.8549	1.9340	0.0791
Hartington	$400,340,220	$662,380,715	60.44%	$21,750	$20,580	-$1,171	-5.38%	-3.69%	1.0875	1.1873	0.0998
Randolph	$396,026,845	$536,220,934	73.86%	$22,427	$21,494	-$933	-4.16%	-2.45%	1.1214	1.2400	0.1187
Laurel	$399,316,680	$505,945,436	78.92%	$22,675	$21,836	-$839	-3.70%	-1.98%	1.1337	1.2597	0.1260
Wynot	$85,846,745	$126,239,389	68.00%	$28,752	$27,403	-$1,349	-4.69%	-2.99%	1.4376	1.5809	0.1433
Coleridge	$223,600,030	$282,706,285	79.09%	$21,514	$20,727	-$787	-3.66%	-1.94%	1.0757	1.1958	0.1201
Imperial	$500,473,445	$801,102,661	62.47%	$25,960	$24,524	-$1,436	-5.53%	-3.78%	1.2980	1.4148	0.1168
Wauneta	$202,051,271	$306,292,371	65.97%	$30,585	$29,004	-$1,581	-5.17%	-3.41%	1.5293	1.6733	0.1440
Valentine	$551,389,562	$832,924,258	66.20%	$28,497	$27,146	-$1,351	-4.74%	-2.97%	1.4248	1.5661	0.1413
Cody	$87,131,445	$111,623,693	78.06%	$29,979	$28,880	-$1,099	-3.67%	-1.87%	1.4990	1.6662	0.1672
Sidney	$67,639,904	$620,481,867	10.90%	$37,923	$33,693	-$4,230	-11.16%	-9.39%	1.8962	1.9438	0.0477
Dalton	$167,387,356	$328,897,260	50.89%	$32,427	$29,811	-$2,616	-8.07%	-6.24%	1.6213	1.7198	0.0985
Potter	$119,423,698	$247,106,981	48.33%	$35,662	$32,730	-$2,932	-8.22%	-6.40%	1.7831	1.8883	0.1052
Sutton	$387,883,648	$546,586,111	70.96%	$25,917	$24,700	-$1,217	-4.70%	-2.97%	1.2959	1.4250	0.1292
Harvard	$198,245,200	$253,817,364	78.11%	$27,894	$26,784	-$1,110	-3.98%	-2.24%	1.3947	1.5452	0.1505
Fairfield	$719,744,015	$1,060,518,316	67.87%	$25,970	$24,668	-$1,302	-5.01%	-3.29%	1.2985	1.4232	0.1247
Schuyler	$554,298,680	$964,971,745	57.44%	$34,137	$31,988	-$2,149	-6.29%	-4.56%	1.7068	1.8455	0.1386
Clarkson	$182,944,080	$262,655,368	69.65%	$34,485	$32,756	-$1,730	-5.02%	-3.26%	1.7243	1.8898	0.1655
Howells	$336,060,300	$482,816,453	69.60%	$26,876	$25,473	-$1,403	-5.22%	-3.46%	1.3438	1.4696	0.1258
Leigh	$199,474,655	$310,490,074	64.25%	$28,008	$26,420	-$1,588	-5.67%	-3.92%	1.4004	1.5242	0.1238
West Point	$543,778,910	$883,549,374	61.54%	$30,436	$28,751	-$1,685	-5.54%	-3.78%	1.5218	1.6587	0.1369
Wisner	$426,876,140	$595,261,296	71.71%	$30,373	$29,052	-$1,322	-4.35%	-2.57%	1.5187	1.6761	0.1574
Bancroft	$225,803,690	$287,389,651	78.57%	$27,130	$26,139	-$991	-3.65%	-1.86%	1.3565	1.5080	0.1515
Broken Bow	$275,914,679	$593,295,562	46.51%	$32,298	$29,979	-$2,319	-7.18%	-5.54%	1.6149	1.7296	0.1147
Ansley	$160,454,432	$230,448,587	69.63%	$31,197	$29,679	-$1,519	-4.87%	-3.17%	1.5599	1.7122	0.1524
Anselmo	$281,797,234	$399,656,785	70.51%	$24,782	$23,597	-$1,185	-4.78%	-3.08%	1.2391	1.3613	0.1223
Sargent	$185,882,050	$232,848,872	79.83%	$29,348	$28,220	-$1,128	-3.84%	-2.13%	1.4674	1.6281	0.1607
Arnold	$193,090,386	$256,542,195	75.27%	$29,135	$27,893	-$1,243	-4.26%	-2.56%	1.4568	1.6092	0.1524
Callaway	$212,917,897	$288,315,606	73.85%	$30,192	$28,850	-$1,342	-4.44%	-2.74%	1.5096	1.6644	0.1548
South Sioux	$35,418,575	$831,690,401	4.26%	$36,271	$32,113	-$4,158	-11.46%	-9.75%	1.8135	1.8527	0.0391

COMMUNITY	Agland value in school district	Total Taxable Value in the school district	% of value that is agland	current tax on agland value of $2,000,000	reduced tax on agland value of $1,733,333	amount of tax change	highlighted if above ave change % tax change land owners	% tax change AG operators:see note	Rates highlighted above average current rate	AFTER VALUE CHANGE adjusted rate	7.57% rate change
Homer	$215,526,480	$313,779,494	68.69%	$32,620	$30,644	-$1,975	-6.06%	-4.23%	1.6310	1.7679	0.1370
Chadron	$108,945,859	$401,641,075	27.13%	$32,014	$28,913	-$3,101	-9.69%	-8.08%	1.6007	1.6681	0.0674
Crawford	$53,345,328	$215,390,659	24.77%	$30,025	$27,052	-$2,973	-9.90%	-8.22%	1.5012	1.5607	0.0594
Lexington	$272,794,197	$770,418,962	35.41%	$36,157	$32,928	-$3,229	-8.93%	-7.20%	1.8078	1.8997	0.0918
Cozad	$278,212,649	$590,972,149	47.08%	$37,887	$34,673	-$3,215	-8.49%	-6.74%	1.8944	2.0003	0.1060
Gothenburg	$269,836,813	$606,374,017	44.50%	$33,688	$30,980	-$2,708	-8.04%	-6.26%	1.6844	1.7873	0.1029
Overton	$131,327,592	$225,831,059	58.15%	$30,953	$28,803	-$2,149	-6.94%	-5.17%	1.5476	1.6617	0.1141
SEM (SUMNER)	$180,919,842	$240,679,002	75.17%	$32,700	$30,995	-$1,705	-5.21%	-3.41%	1.6350	1.7881	0.1532
Chappell	$157,575,987	$316,426,500	49.80%	$35,422	$32,771	-$2,651	-7.49%	-5.80%	1.7711	1.8906	0.1195
Big Springs	$166,619,637	$306,362,249	54.39%	$34,991	$32,492	-$2,500	-7.14%	-5.56%	1.7496	1.8745	0.1249
Ponca	$193,870,360	$301,873,142	64.22%	$36,707	$34,870	-$1,837	-5.00%	-3.28%	1.8353	2.0117	0.1764
Emerson	$252,611,305	$338,264,799	74.68%	$34,146	$32,787	-$1,359	-3.98%	-2.24%	1.7073	1.8915	0.1843
Allen	$173,997,015	$229,841,180	75.70%	$32,945	$31,651	-$1,293	-3.93%	-2.19%	1.6472	1.8260	0.1788
Newcastle	$162,833,995	$202,608,592	80.37%	$29,536	$28,511	-$1,025	-3.47%	-1.72%	1.4768	1.6449	0.1681
Fremont	$110,686,800	$1,923,604,141	5.75%	$35,663	$31,532	-$4,131	-11.58%	-9.96%	1.7832	1.8192	0.0360
North Bend	$542,358,310	$803,926,623	67.46%	$30,800	$28,927	-$1,873	-6.08%	-4.19%	1.5400	1.6689	0.1289
Scribner	$251,827,055	$353,391,672	71.26%	$30,249	$28,586	-$1,663	-5.50%	-3.60%	1.5125	1.6492	0.1367
Hooper	$440,498,060	$635,308,028	69.34%	$28,969	$27,228	-$1,742	-6.01%	-4.12%	1.4485	1.5708	0.1224
Omaha	$28,431,767	$19,164,333,592	0.15%	$33,512	$29,067	-$4,445	-13.26%	-11.37%	1.6756	1.6770	0.0013
Omaha	$3,948,168	$9,203,965,949	0.04%	$34,072	$29,550	-$4,521	-13.27%	-11.37%	1.7036	1.7048	0.0012
Omaha	$47,006,945	$4,236,153,275	1.11%	$38,594	$33,501	-$5,093	-13.20%	-11.75%	1.9297	1.9327	0.0030
Ralston	$123,690	$1,500,412,520	0.01%	$34,889	$30,258	-$4,631	-13.27%	-11.33%	1.7445	1.7456	0.0012
Bennington	$68,463,390	$829,899,100	8.25%	$37,272	$32,592	-$4,679	-12.55%	-10.50%	1.8636	1.8803	0.0167
Valley, Val.Fire	$70,948,375	$775,003,425	9.15%	$33,087	$28,963	-$4,124	-12.46%	-10.50%	1.6544	1.6710	0.0166
Omaha,	$1	$3,263,660,555	0.00%	$36,167	$31,365	-$4,802	-13.28%	-11.83%	1.8083	1.8095	0.0012
Benkelman	$407,051,394	$650,179,304	62.61%	$23,453	$22,203	-$1,250	-5.33%	-3.75%	1.1727	1.2810	0.1083
Geneva	$573,534,815	$872,278,482	65.75%	$20,913	$19,845	-$1,069	-5.11%	-3.40%	1.0457	1.1449	0.0992
Shickley	$302,598,968	$372,479,786	81.24%	$20,697	$19,943	-$753	-3.64%	-1.90%	1.0348	1.1506	0.1157
Exeter	$394,564,911	$502,386,088	78.54%	$22,443	$21,572	-$871	-3.88%	-2.15%	1.1222	1.2446	0.1224
Franklin	$226,571,285	$301,880,270	75.05%	$33,269	$31,911	-$1,358	-4.08%	-2.49%	1.6634	1.8410	0.1776
Curtis	$121,566,101	$204,057,746	59.57%	$29,460	$27,803	-$1,657	-5.62%	-3.94%	1.4730	1.6040	0.1310
Eustis	$183,975,057	$316,285,215	58.17%	$25,653	$24,174	-$1,478	-5.76%	-4.08%	1.2826	1.3947	0.1120
Maywood	$159,035,654	$248,110,034	64.10%	$26,687	$25,298	-$1,388	-5.20%	-3.51%	1.3343	1.4595	0.1252
Cambridge	$141,277,616	$236,672,869	59.69%	$27,563	$25,990	-$1,574	-5.71%	-4.13%	1.3782	1.4994	0.1212
Arapahoe	$230,305,698	$323,192,468	71.26%	$29,803	$28,445	-$1,358	-4.56%	-2.96%	1.4901	1.6410	0.1509
Oxford	$408,566,269	$549,923,477	74.30%	$27,546	$26,367	-$1,179	-4.28%	-2.68%	1.3773	1.5212	0.1439
Beatrice	$225,893,795	$968,583,442	23.32%	$33,647	$30,380	-$3,267	-9.71%	-7.96%	1.6824	1.7527	0.0703
Odell	$258,757,874	$492,172,330	52.57%	$26,741	$24,814	-$1,928	-7.21%	-5.42%	1.3371	1.4316	0.0945
Wymore	$185,031,445	$270,720,464	68.35%	$35,007	$33,043	-$1,963	-5.61%	-3.78%	1.7503	1.9063	0.1560
Adams	$214,357,625	$362,673,145	59.10%	$34,836	$32,565	-$2,270	-6.52%	-4.71%	1.7418	1.8788	0.1370
Oshkosh	$319,126,661	$526,769,433	60.58%	$29,437	$27,668	-$1,770	-6.01%	-4.42%	1.4719	1.5962	0.1243
Burwell	$171,748,140	$260,527,364	65.92%	$32,817	$31,146	-$1,671	-5.09%	-3.40%	1.6409	1.7969	0.1560
Elwood	$118,325,807	$328,963,630	35.97%	$32,041	$29,489	-$2,552	-7.97%	-6.10%	1.6020	1.7013	0.0992
Hyannis	$241,995,910	$371,398,267	65.16%	$22,800	$21,555	-$1,245	-5.46%	-3.88%	1.1400	1.2436	0.1036
Greeley	$216,860,866	$278,992,509	77.73%	$31,710	$30,522	-$1,187	-3.74%	-2.12%	1.5855	1.7609	0.1754
Spalding	$105,498,485	$151,783,987	69.51%	$28,833	$27,518	-$1,315	-4.56%	-2.96%	1.4416	1.5876	0.1459
Scotia	$168,654,394	$222,991,144	75.63%	$30,581	$29,371	-$1,210	-3.96%	-2.34%	1.5290	1.6945	0.1654
Grand Island	$10,194,420	$2,671,093,328	0.38%	$37,823	$33,233	-$4,591	-12.14%	-10.34%	1.8912	1.9173	0.0261
rural Grand Island	$327,759,873	$680,524,592	48.16%	$34,140	$31,262	-$2,879	-8.43%	-6.56%	1.7070	1.8036	0.0965
Wood River	$342,259,300	$575,117,288	59.51%	$35,682	$33,072	-$2,610	-7.31%	-5.42%	1.7841	1.9080	0.1239
Doniphan	$307,020,941	$521,683,815	58.85%	$35,102	$32,486	-$2,616	-7.45%	-5.56%	1.7551	1.8742	0.1191
Aurora	$667,478,099	$1,261,550,470	52.91%	$27,529	$25,719	-$1,810	-6.57%	-4.66%	1.3764	1.4838	0.1074
Hampton	$202,814,902	$267,460,525	75.83%	$23,661	$22,637	-$1,024	-4.33%	-2.36%	1.1830	1.3060	0.1229
Giltner	$205,867,060	$269,588,487	76.36%	$20,856	$19,946	-$910	-4.36%	-2.40%	1.0428	1.1507	0.1079
Alma	$115,388,495	$243,643,422	47.36%	$29,926	$27,856	-$2,070	-6.92%	-5.25%	1.4963	1.6071	0.1108
Hayes Center	$225,773,377	$273,092,997	82.67%	$26,075	$25,276	-$799	-3.06%	-1.44%	1.3038	1.4582	0.1545
Trenton	$165,002,600	$340,217,289	48.50%	$31,506	$29,222	-$2,285	-7.25%	-5.67%	1.5753	1.6859	0.1106
O'Neill	$509,974,560	$792,508,732	64.35%	$32,782	$31,034	-$1,748	-5.33%	-3.66%	1.6391	1.7904	0.1513
Atkinson	$507,343,675	$687,344,622	73.81%	$23,766	$22,761	-$1,005	-4.23%	-2.54%	1.1883	1.3131	0.1248
Stuart	$75,555,765	$126,348,177	59.80%	$34,836	$32,942	-$1,894	-5.44%	-3.77%	1.7418	1.9005	0.1587
Chambers	$152,368,320	$185,646,069	82.07%	$32,384	$31,285	-$1,099	-3.39%	-1.69%	1.6192	1.8049	0.1857

COMMUNITY	Agland value in school district	Total Taxable Value in the school district	% of value that is agland	current tax on agland value of $2,000,000	reduced tax on agland value of $1,733,333	amount of tax change	% tax change land owners (highlighted if above ave change)	% tax change AG operators:see note	current rate (rates highlighted above average)	adjusted rate AFTER VALUE CHANGE	rate change 7.57%
Ewing	$152,329,910	$192,903,398	78.97%	$30,149	$29,053	-$1,096	-3.64%	-1.93%	1.5075	1.6761	0.1687
Mullen	$224,973,313	$325,777,486	69.06%	$25,620	$24,283	-$1,337	-5.22%	-3.68%	1.2810	1.4010	0.1199
St. Paul	$206,062,768	$409,529,822	50.32%	$31,962	$29,754	-$2,208	-6.91%	-5.15%	1.5981	1.7166	0.1185
Dannebrog	$221,171,982	$390,547,674	56.63%	$30,680	$28,752	-$1,928	-6.28%	-4.51%	1.5340	1.6588	0.1248
Elba	$74,337,778	$106,071,435	70.08%	$30,138	$28,636	-$1,502	-4.99%	-3.19%	1.5069	1.6521	0.1452
Fairbury	$479,647,726	$849,715,058	56.45%	$30,345	$28,391	-$1,953	-6.44%	-4.49%	1.5172	1.6380	0.1207
Plymouth	$436,043,498	$667,602,605	65.31%	$23,030	$21,728	-$1,302	-5.65%	-3.99%	1.1515	1.2536	0.1020
Daykin	$238,413,181	$316,713,955	75.28%	$26,737	$25,507	-$1,230	-4.60%	-2.92%	1.3369	1.4716	0.1347
Tecumseh	$340,318,785	$518,499,891	65.64%	$32,065	$30,369	-$1,696	-5.3%	-3.59%	1.6032	1.7521	0.1488
Sterling	$131,116,780	$205,673,642	63.75%	$33,715	$31,882	-$1,833	-5.44%	-3.75%	1.6858	1.8394	0.1536
	$0	$0									
Minden	$505,661,195	$888,540,445	56.91%	$29,406	$27,572	-$1,835	-6.24%	-4.36%	1.4703	1.5907	0.1204
Axtell	$242,867,922	$359,209,838	67.61%	$32,481	$30,784	-$1,698	-5.23%	-3.33%	1.6241	1.7760	0.1519
Wilcox	$383,089,432	$528,063,991	72.55%	$25,344	$24,091	-$1,253	-4.95%	-3.04%	1.2672	1.3898	0.1226
Ogallala	$188,343,598	$744,104,119	25.31%	$35,925	$32,409	-$3,516	-9.79%	-8.07%	1.7963	1.8698	0.0735
Paxton	$178,928,882	$316,260,075	56.58%	$28,430	$26,410	-$2,019	-7.10%	-5.33%	1.4215	1.5237	0.1022
Springview	$278,235,198	$329,860,936	84.35%	$20,541	$19,928	-$613	-2.98%	-1.41%	1.0270	1.1497	0.1226
Kimball	$130,863,720	$528,236,405	24.77%	$33,487	$30,111	-$3,376	-10.08%	-8.46%	1.6743	1.7372	0.0628
Creighton	$258,271,000	$351,296,615	73.52%	$29,304	$27,985	-$1,320	-4.50%	-2.86%	1.4652	1.6145	0.1493
Bloomfield	$307,468,085	$420,303,119	73.15%	$24,513	$23,449	-$1,064	-4.34%	-2.70%	1.2256	1.3528	0.1272
Crofton	$214,397,020	$400,243,936	53.57%	$28,944	$27,091	-$1,852	-6.40%	-4.49%	1.4472	1.5630	0.1158
Niobrara	$87,271,930	$123,850,860	70.47%	$28,372	$27,080	-$1,292	-4.55%	-2.92%	1.4186	1.5623	0.1437
Santee	$3,393,520	$4,652,652	72.94%	$27,988	$26,811	-$1,177	-4.21%	-2.56%	1.3994	1.5468	0.1474
Verdigre				$26,323	$25,252	-$1,071	-4.07%		1.3162	1.4568	0.1407
Wausa	$224,295,640	$276,215,690	81.20%	$26,723	$25,798	-$925	-3.46%	-1.81%	1.3361	1.4883	0.1522
Lincoln	$48,406,000	$17,619,982,660	0.27%	$34,136	$29,708	-$4,429	-12.97%	-10.97%	1.7068	1.7139	0.0071
Waverly	$447,468,522	$1,394,766,186	32.08%	$33,920	$30,121	-$3,799	-11.20%	-9.15%	1.6960	1.7377	0.0418
Hickman	$343,461,780	$1,116,971,012	30.75%	$33,571	$29,625	-$3,946	-11.75%	-9.72%	1.6786	1.7091	0.0306
Raymond	$254,971,214	$573,758,660	44.44%	$36,271	$33,018	-$3,252	-8.97%	-6.87%	1.8135	1.9049	0.0914
Malcolm	$100,567,318	$279,954,284	35.92%	$33,804	$30,254	-$3,550	-10.50%	-8.44%	1.6902	1.7454	0.0552
North Platte	$90,454,865	$1,907,952,209	4.74%	$33,968	$29,983	-$3,985	-11.73%	-9.96%	1.6984	1.7298	0.0314
Sutherland	$137,254,760	$271,972,755	50.47%	$33,124	$30,435	-$2,688	-8.12%	-6.27%	1.6562	1.7559	0.0997
Hershey	$176,033,960	$368,885,211	47.72%	$31,970	$29,406	-$2,564	-8.02%	-6.17%	1.5985	1.6965	0.0980
Brady	$100,432,600	$197,166,438	50.94%	$31,689	$29,242	-$2,447	-7.72%	-5.86%	1.5844	1.6870	0.1026
Wallace	$247,976,155	$381,896,053	64.93%	$23,561	$22,000	-$1,561	-6.63%	-4.75%	1.1781	1.2693	0.0912
Maxwell	$104,062,810	$184,253,326	56.48%	$32,108	$29,798	-$2,310	-7.20%	-5.38%	1.6054	1.7191	0.1137
Stapleton	$157,252,858	$207,162,105	75.91%	$30,883	$29,740	-$1,142	-3.70%	-1.95%	1.5441	1.7158	0.1717
Taylor	$135,544,770	$170,801,096	79.36%	$30,286	$29,263	-$1,023	-3.38%	-1.71%	1.5143	1.6883	0.1739
Norfolk	$172,400,056	$1,922,456,899	8.97%	$36,818	$32,764	-$4,054	-11.0%	-9.24%	1.8409	1.8902	0.0493
Madison	$391,648,324	$556,557,627	70.37%	$33,700	$31,773	-$1,927	-5.72%	-3.84%	1.6850	1.8330	0.1480
Battle Creek	$293,704,304	$454,706,975	64.59%	$34,200	$32,082	-$2,118	-6.19%	-4.32%	1.7100	1.8509	0.1409
Tilden	$369,865,428	$484,209,745	76.39%	$31,670	$29,998	-$1,672	-5.28%	-3.39%	1.5835	1.7307	0.1472
Newman Grove	$344,467,061	$433,932,177	79.38%	$24,948	$23,535	-$1,413	-5.67%	-3.79%	1.2474	1.3578	0.1104
none	$143,857,379	$162,145,474	88.72%	$29,674	$28,956	-$718	-2.42%	-0.72%	1.4837	1.6705	0.1868
Central City	$359,149,930	$677,644,702	53.00%	$32,462	$30,280	-$2,183	-6.72%	-4.94%	1.6231	1.7469	0.1238
Palmer	$140,877,159	$199,972,788	70.45%	$29,261	$27,768	-$1,493	-5.10%	-3.29%	1.4631	1.6020	0.1389
Clarks									0.0000	0.0000	
Bridgeport	$187,273,474	$476,197,508	39.33%	$30,586	$28,032	-$2,555	-8.35%	-6.74%	1.5293	1.6172	0.0879
Bayard	$109,059,253	$241,535,253	45.15%	$35,285	$32,518	-$2,767	-7.84%	-6.21%	1.7642	1.8760	0.1118
Fullerton	$249,166,300	$351,383,586	70.91%	$30,624	$29,218	-$1,406	-4.59%	-2.91%	1.5312	1.6856	0.1544
Genoa	$469,705,650	$716,823,253	65.53%	$27,596	$26,172	-$1,424	-5.16%	-3.49%	1.3798	1.5099	0.1301
Auburn	$273,122,823	$497,181,198	54.93%	$32,762	$30,700	-$2,061	-6.29%	-4.59%	1.6381	1.7712	0.1331
Johnson	$235,304,644	$313,577,572	75.04%	$28,157	$26,897	-$1,259	-4.47%	-2.74%	1.4078	1.5518	0.1439
Superior	$230,670,304	$354,620,502	65.05%	$34,304	$32,538	-$1,766	-5.15%	-3.58%	1.7152	1.8772	0.1620
Lawrence				$25,826	$24,555	-$1,271	-4.92%		1.2913	1.4166	0.1253
Nebraska City	$266,658,772	$801,750,237	33.26%	$35,816	$32,395	-$3,422	-9.55%	-7.75%	1.7908	1.8689	0.0781
Syracuse	$395,707,086	$657,370,091	60.20%	$30,577	$28,432	-$2,145	-7.02%	-5.16%	1.5288	1.6403	0.1114
Palmyra	$171,709,940	$402,881,763	42.62%	$32,596	$29,787	-$2,808	-8.62%	-6.79%	1.6298	1.7185	0.0887
Pawnee City	$181,551,178	$243,231,905	74.64%	$28,049	$26,915	-$1,133	-4.04%	-2.46%	1.4024	1.5528	0.1504
Lewiston	$252,442,155	$300,932,426	83.89%	$27,114	$26,284	-$831	-3.06%	-1.47%	1.3557	1.5164	0.1606
Grant	$522,452,594	$826,861,790	63.18%	$27,096	$25,604	-$1,492	-5.51%	-3.73%	1.3548	1.4771	0.1223
Holdrege	$365,937,752	$821,685,634	44.54%	$34,487	$30,644	-$3,843	-11.14%	-9.41%	1.7243	1.7679	0.0436

COMMUNITY	Agland value in school district	Total Taxable Value in the school district	% of value that is agland	current tax on agland value of $2,000,000	reduced tax on agland value of $1,733,333	amount of tax change	highlighted if above ave change % tax change land owners	% tax change AG operators:see note	Rates highlighted above average current rate	AFTER VALUE CHANGE adjusted rate	7.57% rate change
Bertrand	$272,622,977	$409,732,480	66.54%	$27,469	$25,778	-$1,691	-6.15%	-4.32%	1.3735	1.4872	0.1138
Loomis	$250,226,730	$353,805,310	70.72%	$29,536	$27,862	-$1,674	-5.67%	-3.83%	1.4768	1.6074	0.1306
Pierce	$352,200,725	$556,192,553	63.32%	$32,175	$30,484	-$1,691	-5.26%	-3.47%	1.6087	1.7587	0.1499
Plainview	$341,613,015	$517,472,113	66.02%	$26,835	$25,480	-$1,355	-5.05%	-3.26%	1.3417	1.4700	0.1283
Osmond	$197,294,690	$284,019,720	69.47%	$28,666	$27,317	-$1,350	-4.71%	-2.91%	1.4333	1.5760	0.1427
Columbus	$93,193,760	$1,563,978,356	5.96%	$33,380	$29,557	-$3,822	-11.45%	-9.58%	1.6690	1.7052	0.0363
Humphrey	$397,976,287	$631,818,727	62.99%	$19,221	$17,972	-$1,249	-6.50%	-4.51%	0.9611	1.0369	0.0758
Platte Center	$476,255,050	$1,096,342,216	43.44%	$25,367	$23,388	-$1,979	-7.80%	-5.99%	1.2684	1.3493	0.0809
Osceola	$248,782,780	$356,723,858	69.74%	$26,657	$25,411	-$1,246	-4.67%	-2.85%	1.3329	1.4660	0.1332
Stromsburg	$456,802,400	$590,652,576	77.34%	$27,158	$26,093	-$1,066	-3.92%	-2.09%	1.3579	1.5054	0.1474
Shelby	$371,373,655	$543,302,256	68.35%	$26,853	$25,555	-$1,298	-4.83%	-3.01%	1.3426	1.4743	0.1317
	$422,004,020	$612,152,356	68.94%	$22,304	$21,201	-$1,103	-4.95%	-3.13%	1.1152	1.2231	0.1079
McCook	$132,068,896	$572,471,916	23.07%	$34,609	$31,210	-$3,399	-9.82%	-8.09%	1.7304	1.8006	0.0701
Bartley	$336,942,407	$498,905,769	67.54%	$33,207	$31,236	-$1,971	-5.94%	-4.23%	1.6604	1.8021	0.1417
Falls City	$428,315,349	$702,743,925	60.95%	$32,195	$30,366	-$1,829	-5.68%	-4.09%	1.6097	1.7519	0.1421
Humboldt	$472,200,222	$618,870,489	76.30%	$28,662	$27,445	-$1,217	-4.25%	-2.63%	1.4331	1.5833	0.1503
Bassett	$310,941,983	$388,734,884	79.99%	$29,933	$28,982	-$951	-3.18%	-1.58%	1.4966	1.6720	0.1754
Crete	$275,733,366	$822,152,942	33.54%	$36,935	$33,720	-$3,215	-8.70%	-6.85%	1.8468	1.9454	0.0986
Wilber	$284,301,665	$495,629,363	57.36%	$32,413	$30,317	-$2,096	-6.47%	-4.68%	1.6207	1.7491	0.1284
Friend	$201,683,782	$305,064,698	66.11%	$34,660	$32,645	-$2,015	-5.81%	-4.02%	1.7330	1.8834	0.1504
Dorchester	$170,891,560	$278,709,378	61.32%	$31,334	$29,420	-$1,914	-6.11%	-4.32%	1.5667	1.6973	0.1306
Bellevue	$9,288,989	$2,513,379,174	0.37%	$33,708	$29,267	-$4,441	-13.18%	-11.13%	1.6854	1.6885	0.0031
Papillion	$14,781,983	$4,254,708,818	0.35%	$37,194	$32,289	-$4,905	-13.19%	-11.14%	1.8597	1.8628	0.0031
Gretna	$112,860,795	$1,609,777,301	7.01%	$37,272	$32,567	-$4,705	-12.62%	-10.56%	1.8636	1.8789	0.0153
Springfield	$140,267,186	$1,129,856,587	12.41%	$31,782	$27,934	-$3,848	-12.11%	-10.03%	1.5891	1.6116	0.0225
Wahoo	$370,827,160	$792,335,950	46.80%	$34,658	$32,022	-$2,636	-7.60%	-5.75%	1.7329	1.8474	0.1145
Ashland	$165,497,222	$603,469,259	27.42%	$31,825	$28,828	-$2,997	-9.42%	-7.60%	1.5913	1.6632	0.0719
Cedar Bluffs	$149,318,970	$236,292,200	63.19%	$34,789	$31,616	-$3,173	-9.12%	-7.30%	1.7395	1.8240	0.0846
Mead	$203,526,915	$319,375,591	63.73%	$31,941	$30,006	-$1,934	-6.06%	-4.17%	1.5970	1.7311	0.1341
Yutan	$82,303,640	$247,209,671	33.29%	$35,766	$32,559	-$3,207	-8.97%	-7.14%	1.7883	1.8784	0.0901
Scottsbluff	$119,600,692	$1,258,399,201	9.50%	$37,105	$32,745	-$4,360	-11.75%	-10.06%	1.8553	1.8891	0.0339
Gering	$67,797,602	$644,526,836	10.52%	$37,010	$32,708	-$4,301	-11.62%	-9.93%	1.8505	1.8870	0.0365
Mitchell	$68,108,983	$239,076,062	28.49%	$35,139	$31,521	-$3,618	-10.30%	-8.58%	1.7570	1.8185	0.0616
Morrill	$107,395,797	$293,320,150	36.61%	$34,990	$31,602	-$3,389	-9.68%	-7.96%	1.7495	1.8232	0.0737
Minatare	$9,670,171	$38,846,461	24.89%	$34,757	$31,098	-$3,659	-10.53%	-8.82%	1.7379	1.7941	0.0562
Seward	$444,521,813	$1,185,360,640	37.50%	$31,846	$29,150	-$2,696	-8.47%	-6.49%	1.5923	1.6817	0.0894
Milford	$193,822,462	$482,989,890	40.13%	$29,160	$26,773	-$2,387	-8.19%	-6.40%	1.4580	1.5446	0.0866
Utica	$823,150,522	$1,159,645,403	70.98%	$21,102	$19,912	-$1,190	-5.64%	-3.60%	1.0551	1.1488	0.0937
Gordon	$403,670,065	$572,154,508	70.55%	$35,217	$33,438	-$1,778	-5.05%	-3.46%	1.7608	1.9291	0.1683
Hay Springs	$73,127,813	$115,255,091	63.45%	$33,428	$31,554	-$1,874	-5.61%	-4.02%	1.6714	1.8204	0.1490
Loup City	$261,461,206	$375,491,451	69.63%	$31,774	$30,269	-$1,505	-4.74%	-3.10%	1.5887	1.7463	0.1576
Litchfield	$109,494,640	$160,236,544	68.33%	$31,094	$29,585	-$1,509	-4.85%	-3.22%	1.5547	1.7068	0.1521
Harrison	$246,547,923	$330,168,359	74.67%	$22,308	$21,315	-$993	-4.45%	-2.78%	1.1154	1.2297	0.1143
Stanton	$253,283,390	$422,243,656	59.99%	$31,397	$29,574	-$1,823	-5.81%	-3.99%	1.5698	1.7062	0.1363
Hebron	$357,593,657	$550,199,038	64.99%	$28,171	$26,676	-$1,495	-5.31%	-3.67%	1.4085	1.5390	0.1304
Davenport	$440,313,944	$601,041,290	73.26%	$20,905	$19,939	-$967	-4.62%	-2.97%	1.0453	1.1503	0.1050
Deshler	$249,300,526	$357,814,624	69.67%	$23,702	$22,541	-$1,161	-4.90%	-3.26%	1.1851	1.3004	0.1153
Thedford	$113,006,657	$182,342,406	61.97%	$31,587	$29,702	-$1,885	-5.97%	-4.34%	1.5793	1.7136	0.1342
Walthill	$89,706,005	$121,816,114	73.64%	$31,669	$30,334	-$1,335	-4.21%	-2.54%	1.5834	1.7500	0.1666
Pender	$289,431,745	$406,464,906	71.21%	$34,024	$32,540	-$1,484	-4.36%	-2.69%	1.7012	1.8773	0.1761
Winnebago	$49,650,700	$68,041,395	72.97%	$32,969	$31,564	-$1,405	-4.26%	-2.58%	1.6484	1.8210	0.1725
Macy	$11,343,250	$13,352,039	84.96%	$31,463	$30,487	-$976	-3.10%	-1.40%	1.5731	1.7588	0.1857
Ord	$328,706,264	$534,094,662	61.54%	$36,615	$34,428	-$2,186	-5.97%	-4.27%	1.8307	1.9863	0.1555
Arcadia	$78,531,596	$106,011,285	74.08%	$34,383	$32,823	-$1,559	-4.54%	-2.81%	1.7191	1.8936	0.1745
Blair	$243,515,520	$1,631,670,597	14.92%	$32,890	$29,145	-$3,745	-11.39%	-9.31%	1.6445	1.6815	0.0369
Arlington	$276,693,340	$534,962,142	51.72%	$33,559	$30,858	-$2,700	-8.05%	-5.90%	1.6779	1.7803	0.1024
Fort Calhoun	$43,175,370	$324,154,781	13.32%	$38,333	$33,905	-$4,428	-11.55%	-9.48%	1.9167	1.9561	0.0394
Wayne	$356,873,670	$671,878,766	53.12%	$33,067	$30,970	-$2,097	-6.34%	-4.52%	1.6534	1.7867	0.1334
Wakefield	$213,178,315	$336,625,038	63.33%	$30,968	$29,320	-$1,648	-5.32%	-3.48%	1.5484	1.6916	0.1432
Winside	$208,644,765	$273,547,769	76.27%	$30,527	$29,279	-$1,248	-4.09%	-2.22%	1.5263	1.6891	0.1628
Red Cloud	$165,904,705	$231,476,642	71.67%	$33,944	$32,425	-$1,519	-4.48%	-2.86%	1.6972	1.8707	0.1735
Blue Hill	$155,972,715	$249,649,038	62.48%	$35,847	$33,936	-$1,910	-5.33%	-3.73%	1.7923	1.9579	0.1655
Bartlett	$264,319,000	$328,065,384	80.57%	$24,046	$23,266	-$781	-3.25%	-1.71%	1.2023	1.3422	0.1399

COMMUNITY	Agland value in school district	Total Taxable Value in the school district	% of value that is agland	current tax on agland value of $2,000,000	reduced tax on agland value of $1,733,333	amount of tax change	highlighted if above ave change % tax change land owners	% tax change AG operators see note	Rates highlighted above average current rate	AFTER VALUE CHANGE adjusted rate	7.57% rate change
York	$287,359,894	$892,674,346	32.19%	$33,953	$31,004	-$2,949	-8.69%	-9.67%	1.6977	1.7887	0.0910
Henderson	$443,915,599	$613,851,429	72.32%	$23,486	$22,344	-$1,142	-4.86%	-2.97%	1.1743	1.2891	0.1148
McCool Junction	$198,303,257	$260,935,200	76.00%	$26,133	$24,975	-$1,158	-4.43%	-2.53%	1.3066	1.4409	0.1342

NOTE: AG OWNER OPERATORS HAVE ADDITIONAL VALUE FROM HOUSE, FARM STRUCTURES, AGRICULTURAL EQUIPMENT VALUE.
VALUE FROM THE PORTION OF AGRICULTURAL LAND VALUE IS CHANGED, OTHER VALUE IS UNCHANGED, AND SUBJECT TO HIGHER RATE

		Impact on other property value (county average house value is usec		change in tax		county average house value	highlighted are high current total rate	adjusted total rate
	Community							
Adams	Hastings	$2,146	$2,172	$26	1.20%	$93,025	2.3072	2.3349
	Adams Central	$1,580	$1,648	$68	4.28%	$93,025	1.6988	1.7716
	Kenesaw	$1,700	$1,813	$112	6.60%	$93,025	1.8279	1.9485
	Silver Lake	$1,631	$1,743	$112	6.88%	$93,025	1.7529	1.8735
Antelope	Neligh	$1,431	$1,513	$82	5.76%	$59,232	2.4159	2.5550
	Elgin	$867	$931	$64	7.40%	$59,232	1.4637	1.5720
Ne Unified	Clearwater	$1,065	$1,133	$68	6.41%	$59,232	1.7973	1.9125
Ne Unified	Orchard	$1,152	$1,220	$68	5.92%	$59,232	1.9446	2.0598
Arthur	Arthur	$766	$843	$77	10.06%	$45,258	1.6915	1.8618
Banner	Banner County	$982	$1,080	$98	9.94%	$64,578	1.5208	1.6719
Blaine	Sandhills	$501	$541	$40	7.93%	$28,186	1.7769	1.9179
Boone	Boone Central	$1,095	$1,171	$76	6.91%	$63,145	1.7347	1.8546
	St Edward	$1,051	$1,131	$81	7.69%	$63,145	1.6637	1.7917
	Cedar Rapids	$887	$948	$61	6.92%	$63,145	1.4048	1.5019
Box Butte	Alliance	$1,473	$1,525	$52	3.54%	$74,381	1.9802	2.0502
	Hemingford	$1,779	$1,859	$80	4.48%	$74,381	2.3916	2.4987
Boyd	West Boyd	$521	$566	$45	8.66%	$27,525	1.8938	2.0579
	Lynch	$556	$602	$46	8.22%	$27,525	2.0200	2.1861
Brown	Ainsworth	1,030	1,104	$74	7.16%	$48,534	2.1228	2.2747
Buffalo	Kearney	$2,368	$2,416	$49	2.05%	$112,366	2.1072	2.1505
	Ravenna	$2,420	$2,553	$133	5.51%	$112,366	2.1537	2.2724
	Gibbon	$2,590	$2,721	$130	5.03%	$112,366	2.3054	2.4214
	Elm Creek	$2,519	$2,650	$130	5.17%	$112,366	2.2421	2.3581
	Shelton	$2,742	$2,880	$137	5.00%	$112,366	2.4406	2.5628
	Pleasanton	$2,818	$2,999	$181	6.41%	$112,366	2.5083	2.6692
	Amherst	$2,343	$2,501	$159	6.77%	$112,366	2.0847	2.2259
Burt	Tekamah-Herman	1,642	1,756	$114	6.94%	$73,445	2.2357	2.3910
	Lyons Decatur	1,588	1,705	$118	7.41%	$73,445	2.1619	2.3221
	Oakland Craig	$1,710	$1,829	$120	7.00%	$73,445	2.3276	2.4906
Butler	David City	$1,389	$1,476	$87	6.28%	$75,889	1.8301	1.9450
	East Butler	$1,370	$1,467	$97	7.07%	$75,889	1.8052	1.9328
Cass	Plattsmouth	$3,225	$3,280	$55	1.71%	$138,732	2.3247	2.3645
	Louisville	$3,567	$3,651	$84	2.37%	$138,732	2.5711	2.6319
	Weeping Water	$3,300	$3,458	$159	4.81%	$138,732	2.3786	2.4929
	Elmwood	$2,999	$3,171	$172	5.74%	$138,732	2.1620	2.2860
	Conestoga	$3,177	$3,286	$110	3.45%	$138,732	2.2899	2.3689

	Community	Impact on other property value (county average house value is usec		change in tax		county average house value	highlighted are high current total rate	adjusted total rate
Cedar	Hartington	$1,247	$1,319	$72	5.76%	$62,930	1.9822	2.0964
	Randolph	$1,439	$1,526	$87	6.06%	$62,930	2.2869	2.4255
	Laurel Concord	$1,198	$1,290	$92	7.68%	$62,930	1.9032	2.0493
	Wynot	$1,374	$1,480	$105	7.68%	$62,930	2.1836	2.3512
	Coleridge	$1,508	$1,596	$88	5.85%	$62,930	2.3967	2.5368
Chase	Chase County	$1,520	$1,605	$85	5.58%	$74,186	2.0490	2.1634
	Wauneta Palisade	$1,477	$1,582	$104	7.05%	$74,186	1.9915	2.1319
Cherry	Valentine	$1,309	$1,415	$106	8.09%	$75,227	1.7406	1.8813
	Cody Kilgore	$1,411	$1,525	$114	8.05%	$75,227	1.8757	2.0266
Cheyenne	Sidney	$2,225	$2,270	$44	2.00%	$96,430	2.3077	2.3538
	Leyton	$1,933	$2,025	$92	4.75%	$96,430	2.0050	2.1003
	Potter Dix	$2,138	$2,239	$101	4.71%	$96,430	2.2174	2.3218
Clay	Sutton	$1,541	$1,626	$85	5.52%	$67,595	2.2801	2.4059
	Harvard	$1,686	$1,786	$100	5.94%	$67,595	2.4946	2.6428
	Sandy Creek 1C (SoC	$1,234	$1,315	$82	6.64%	$67,595	1.8250	1.9461
Colfax	Schuyler	$1,547	$1,647	$100	6.43%	$73,880	2.0944	2.2292
	Clarkson	$1,565	$1,683	$118	7.54%	$73,880	2.1189	2.2787
	Howells Dodge	$1,344	$1,432	$88	6.57%	$73,880	1.8188	1.9383
	Leigh	$1,404	$1,492	$88	6.28%	$73,880	1.9002	2.0195
Cuming	West Point	$1,345	$1,434	$89	6.58%	$75,060	1.7921	1.9100
	Wisner Pilger	$1,370	$1,475	$105	7.64%	$75,060	1.8253	1.9647
	Bancroft Rosalie	$1,372	$1,484	$112	8.14%	$75,060	1.8281	1.9769
Custer	Broken Bow	$1,476	$1,547	$70	4.76%	$62,364	2.3673	2.4800
	Ansley	$1,275	$1,370	$95	7.41%	$62,364	2.0448	2.1964
	Anselmo Merna	$1,023	$1,099	$76	7.40%	$62,364	1.6411	1.7626
	Sargent	$1,209	$1,308	$99	8.23%	$62,364	1.9387	2.0981
	Arnold	$1,149	$1,243	$94	8.14%	$62,364	1.8431	1.9931
	Callaway	$1,213	$1,309	$96	7.93%	$62,364	1.9444	2.0987
Dakota	South Sioux	$1,937	$1,971	$33	1.71%	$88,618	2.1863	2.2236
	Homer	$1,748	$1,868	$119	6.82%	$88,618	1.9728	2.1074
Dawes	Chadron	$1,530	$1,580	$50	3.26%	$76,853	1.9910	2.0559
	Crawford	$1,517	$1,562	$45	2.94%	$76,853	1.9743	2.0324
Dawson	Lexington	$1,802	$1,877	$75	4.17%	$82,768	2.1776	2.2684
	Cozad	$1,968	$2,055	$86	4.39%	$82,768	2.3781	2.4826
	Gothenburg	$1,693	$1,778	$84	4.97%	$82,768	2.0459	2.1476
	Overton	$1,682	$1,776	$93	5.55%	$82,768	2.0326	2.1454
	Sumner Eddyville Mi	$1,755	$1,880	$125	7.14%	$82,768	2.1200	2.2713
Deuel	Creek Valley	$1,111	$1,152	$41	3.73%	$50,290	2.2088	2.2912
	South Platte	$1,103	$1,164	$61	5.53%	$50,290	2.1925	2.3138

	Community	Impact on other property value (county average house value is usec		change in tax		county average house value	highlighted are high current total rate	adjusted total rate
Dixon	Ponca	$1,472	$1,580	$108	7.36%	$66,960	2.1981	2.3600
	Emerson Hubbard	$1,632	$1,753	$121	7.41%	$66,960	2.4369	2.6174
	Allen	$1,383	$1,501	$118	8.50%	$66,960	2.0657	2.2414
	Newcastle	$1,280	$1,391	$111	8.70%	$66,960	1.9116	2.0779
Dodge	Fremont	$2,055	$2,080	$26	1.24%	$101,045	2.0334	2.0587
	North Bend	$1,871	$1,987	$117	6.24%	$101,045	1.8512	1.9666
	Scribner Synder	$1,813	$1,935	$122	6.73%	$101,045	1.7942	1.9149
	Logan View	$2,326	$2,450	$124	5.32%	$101,045	2.3021	2.4245
Douglas	Omaha Public	$3,123	$3,125	$2	0.06%	$141,993	2.1997	2.2010
	Millard	$3,163	$3,165	$2	0.05%	$141,993	2.2277	2.2288
	Elkhorn	$3,284	$3,288	$4	0.12%	$141,993	2.3127	2.3154
	Ralston	$3,264	$3,266	$2	0.05%	$141,993	2.2988	2.2998
	Bennington	$3,601	$3,625	$24	0.66%	$141,993	2.5362	2.5529
	Douglas West	$3,044	$3,068	$23	0.77%	$141,993	2.1440	2.1605
	Westside	$3,312	$3,313	$2	0.05%	$141,993	2.3325	2.3335
Dundy	Dundy County	$700	$745	$45	6.44%	$42,501	1.6476	1.7537
Fillmore	Fillmore Central	$977	$1,041	$64	6.60%	$65,430	1.4930	1.5915
	Shickley	$1,283	$1,358	$75	5.84%	$65,430	1.9606	2.0750
	Exeter Milligan	$1,212	$1,299	$87	7.17%	$65,430	1.8529	1.9857
Franklin	Franklin	$915	$990	$75	8.21%	$42,275	2.1634	2.3410
Frontier	Medicine Valley	$1,235	$1,310	$75	6.05%	$63,133	1.9567	2.0751
	Eustis Farnam	$1,004	$1,075	$71	7.05%	$63,133	1.5899	1.7020
	Maywood	$1,158	$1,237	$79	6.84%	$63,133	1.8343	1.9598
Furnas	Cambridge	$820	$861	$41	4.98%	$43,505	1.8846	1.9784
	Arapahoe	$991	$1,026	$35	3.55%	$43,505	2.2781	2.3589
	Southern Valley	$885	$947	$62	6.95%	$43,505	2.0354	2.1768
Gage	Beatrice	$1,783	$1,842	$59	3.33%	$87,291	2.0422	2.1102
	Diller Odell	$1,465	$1,546	$80	5.48%	$87,291	1.6787	1.7707
	Southern	$2,303	$2,436	$133	5.79%	$87,291	2.6382	2.7909
	Daniel Freeman	$1,887	$2,004	$116	6.17%	$87,291	2.1618	2.2952
Garden	Garden County	$783	$842	$60	7.62%	$47,961	1.6319	1.7563
Garfield	Burwell	$1,518	$1,615	$97	6.39%	$61,825	2.4554	2.6122
Gosper	Elwood	$2,092	$2,190	$99	4.73%	$99,499	2.1020	2.2014
Grant	Hyannis	$766	$811	$45	5.84%	$43,201	1.7733	1.8768
Greeley	Greeley Wolbach	$1,214	$1,294	$80	6.61%	$45,535	2.6655	2.8416

	Community	Impact on other property value (county average house value is usec		change in tax		county average house value	highlighted are high current total rate	adjusted total rate
	Spalding	$878	$944	$66	7.49%	$45,535	1.9293	2.0737
	North Loup-Scotia	$1,195	$1,270	$75	6.23%	$45,535	2.6247	2.7883
Hall	Grand Island	$2,353	$2,379	$26	1.10%	$106,879	2.2014	2.2256
	Northwest	$1,824	$1,928	$103	5.66%	$106,879	1.7070	1.8036
	Wood River	$2,464	$2,593	$129	5.25%	$106,879	2.3050	2.4260
	Doniphan Trumbull	$2,395	$2,519	$124	5.20%	$106,879	2.2404	2.3568
Hamilton	Aurora	$1,952	$2,067	$115	5.87%	$108,000	1.8077	1.9138
	Hampton	$1,722	$1,855	$133	7.71%	$108,000	1.5947	1.7177
	Giltner	$1,430	$1,543	$113	7.91%	$108,000	1.3240	1.4286
Harlan	Alma	$1,239	$1,307	$68	5.51%	$62,777	1.9734	2.0820
Hayes	Hayes Center	$786	$854	$68	8.67%	$44,093	1.7818	1.9362
Hitchcock	Hitchcock County	$1,007	$1,061	$54	5.37%	$49,173	2.0482	2.1582
Holt	O'Neill	$1,360	$1,449	$89	6.53%	$59,341	2.2922	2.4419
	West Holt	$1,020	$1,094	$74	7.26%	$59,341	1.7185	1.8433
	Stuart	$1,285	$1,378	$93	7.24%	$59,341	2.1655	2.3222
	Chambers	$1,201	$1,309	$108	8.97%	$59,341	2.0242	2.2057
	Ewing	$1,180	$1,279	$99	8.36%	$59,341	1.9889	2.1553
Hooker	Mullen	$633	$678	$45	7.03%	$36,800	1.7213	1.8424
Howard	St. Paul	$1,875	$1,968	$94	5.01%	$80,633	2.3248	2.4413
	Centura	$1,600	$1,700	$101	6.29%	$80,633	1.9840	2.1088
	Elba	$1,541	$1,659	$118	7.66%	$80,633	1.9109	2.0573
Jefferson	Fairbury	$1,307	$1,376	$70	5.34%	$58,866	2.2196	2.3380
	Tri County	$963	$1,023	$60	6.24%	$58,866	1.6354	1.7374
	Meridian	$995	$1,072	$77	7.76%	$58,866	1.6900	1.8211
Johnson	Johnson County	$1,357	$1,451	$94	6.93%	$63,197	2.1473	2.2963
	Sterling	$1,310	$1,407	$97	7.41%	$63,197	2.0726	2.2263
Kearney	Minden	$1,925	$2,043	$118	6.14%	$99,660	1.9311	2.0496
	Axtell	$2,305	$2,450	$145	6.31%	$99,660	2.3125	2.4584
	Wilcox-Hildreth	$1,721	$1,843	$122	7.10%	$99,660	1.7265	1.8491
Keith	Ogallala	$1,833	$1,892	$58	3.19%	$82,335	2.2267	2.2976
	Paxton	$1,569	$1,653	$83	5.31%	$82,335	1.9059	2.0071
Keya Paha	Keya Paha	$495	$539	$44	8.81%	$36,022	1.3744	1.4955
Kimball	Kimball	$1,421	$1,460	$39	2.74%	$62,379	2.2778	2.3402
Knox	Creighton	$987	$1,060	$73	7.41%	$51,050	1.9328	2.0760

	Community	Impact on other property value (county average house value is usec		change in tax		county average house value	highlighted are high current total rate	adjusted total rate
	Bloomfield	$924	$986	$62	6.71%	$51,050	1.8095	1.9309
	Crofton	$973	$1,032	$59	6.07%	$51,050	1.9057	2.0215
	Niobrara	$971	$1,045	$73	7.55%	$51,050	1.9026	2.0463
	Santee	$714	$790	$75	10.53%	$51,050	1.3994	1.5468
	Verdigre	$967	$1,035	$69	7.11%	$51,050	1.8934	2.0279
	Wausa	$937	$1,015	$78	8.29%	$51,050	1.8361	1.9883
Lancaster	Lincoln	$3,078	$3,088	$10	0.31%	$152,350	2.0206	2.0269
	Waverly	$3,245	$3,335	$90	2.77%	$152,350	2.1298	2.1887
	Norris	$3,618	$3,665	$47	1.29%	$152,350	2.3750	2.4056
	Raymond Central	$2,801	$2,940	$139	4.97%	$152,350	1.8383	1.9296
	Malcolm	$3,059	$3,144	$84	2.75%	$152,350	2.0081	2.0633
Lincoln	North Platte	$2,276	$2,307	$31	1.36%	$101,105	2.2512	2.2818
	Sutherland	$2,187	$2,273	$86	3.92%	$101,105	2.1633	2.2481
	Hershey	$1,743	$1,842	$99	5.69%	$101,105	1.7235	1.8216
	Brady	$2,076	$2,178	$101	4.88%	$101,105	2.0536	2.1538
	Wallace	$1,961	$2,050	$89	4.54%	$101,105	1.9393	2.0274
	Maxwell	$2,046	$2,159	$112	5.49%	$101,105	2.0239	2.1349
Logan	Stapleton	$1,355	$1,471	$116	8.57%	$67,603	2.0037	2.1753
Loup	Loup County	$1,050	$1,140	$91	8.64%	$52,106	2.0143	2.1883
Madison	Norfolk	$2,017	$2,064	$47	2.33%	$97,465	2.0699	2.1182
	Madison	$2,042	$2,182	$140	6.86%	$97,465	2.0950	2.2386
	Battle Creek	$2,066	$2,199	$133	6.45%	$97,465	2.1200	2.2567
	Elkhorn Valley	$2,324	$2,465	$141	6.07%	$97,465	2.3839	2.5287
	Newman Grove	$1,615	$1,718	$103	6.35%	$97,465	1.6574	1.7627
McPherson	McPherson	$813	$915	$102	12.59%	$54,799	1.4837	1.6705
Merrick	Central City	$1,669	$1,766	$98	5.84%	$83,190	2.0060	2.1232
	Palmer	$1,685	$1,790	$105	6.23%	$83,190	2.0258	2.1521
see polk cou	High Plains	$1,413	$1,500	$86	6.11%	$83,190	1.6988	1.8027
Morrill	Bridgeport	$1,138	$1,173	$35	3.11%	$58,505	1.9443	2.0047
	Bayard	$1,299	$1,363	$64	4.91%	$58,505	2.2202	2.3292
Nance	Fullerton	$1,244	$1,333	$90	7.21%	$59,105	2.1040	2.2556
	Twin River	$1,349	$1,424	$76	5.63%	$59,105	2.2816	2.4101
Nemaha	Auburn	$1,404	$1,492	$88	6.24%	$67,565	2.0781	2.2078
	Johnson Brock	$1,165	$1,259	$95	8.12%	$67,565	1.7238	1.8638
Nuckolls	Superior	$888	$945	$57	6.47%	$41,140	2.1576	2.2973
see Sandy C	Lawrence	$692	$744	$52	7.49%	$41,140	1.6822	1.8082
Otoe	Nebraska City	$2,153	$2,207	$53	2.48%	$98,305	2.1902	2.2446

	Community	Impact on other property value (county average house value is used)		change in tax		county average house value	highlighted are high current total rate	adjusted total rate
	Syracuse Dunbar Avc	$1,976	$2,083	$108	5.45%	$98,305	2.0096	2.1192
	Palmyra	$1,916	$2,000	$84	4.40%	$98,305	1.9490	2.0347
Pawnee	Pawnee	$755	$813	$59	7.78%	$39,760	1.8978	2.0455
	Lewiston	$689	$752	$63	9.10%	$39,760	1.7335	1.8912
Perkins	Perkins County	$1,405	$1,500	$95	6.76%	77646	1.8100	1.9323
Phelps	Holdrege	$1,911	$1,959	$48	2.49%	$90,413	2.1135	2.1662
	Bertrand	$1,676	$1,777	$101	6.04%	$90,413	1.8535	1.9655
	Loomis	$1,651	$1,767	$116	7.05%	$90,413	1.8257	1.9545
Pierce	Pierce	$1,908	$2,025	$117	6.12%	$79,140	2.4114	2.5588
	Plainview	$1,552	$1,653	$102	6.54%	$79,140	1.9605	2.0887
	Osmond	$1,793	$1,906	$113	6.30%	$79,140	2.2660	2.4088
Platte	Columbus	$2,372	$2,415	$42	1.79%	$121,670	1.9499	1.9848
	Humphrey	$1,772	$1,856	$84	4.72%	$121,670	1.4568	1.5255
	Lakeview	$2,091	$2,189	$98	4.71%	$121,670	1.7184	1.7993
Polk	Osceola	$1,698	$1,808	$110	6.48%	$83,785	2.0264	2.1577
	Cross County	$1,506	$1,629	$124	8.20%	$83,785	1.7972	1.9446
	Shelby Rising City	$1,544	$1,654	$110	7.15%	$83,785	1.8426	1.9744
	High Plains	$1,456	$1,547	$91	6.28%	$83,785	1.7375	1.8465
Red Willow	McCook	$1,347	$1,392	$45	3.34%	$66,983	2.0115	2.0786
	Southwest	$1,376	$1,469	$93	6.79%	$66,983	2.0536	2.1930
Richardson	Falls City	$953	$1,017	$64	6.77%	$45,865	2.0770	2.2175
	Humboldt-Table Roc	$1,025	$1,093	$67	6.58%	$45,865	2.2353	2.3824
Rock	Rock County	$807	$878	$71	8.75%	$40,807	1.9786	2.1519
Saline	Crete	$1,999	$2,079	$80	4.01%	$82,915	2.4109	2.5076
	Wilber Clatonia	$1,684	$1,789	$105	6.23%	$82,915	2.0313	2.1578
	Friend	$1,954	$2,077	$123	6.31%	$82,915	2.3563	2.5049
	Dorchester	$1,682	$1,789	$107	6.36%	$82,915	2.0284	2.1574
Sarpy	Bellevue	$3,428	$3,431	$4	0.11%	$162,754	2.1060	2.1084
	Papillion LaVista	$3,523	$3,527	$4	0.12%	$162,754	2.1643	2.1668
	Gretna	$3,718	$3,742	$24	0.65%	$162,754	2.2844	2.2992
	South Sarpy	$3,928	$3,965	$37	0.93%	$162,754	2.4134	2.4359
Saunders	Wahoo	$2,255	$2,361	$105	4.67%	$99,714	2.2618	2.3674
	Ashland Greenwood	$2,297	$2,366	$69	3.02%	$99,714	2.3033	2.3729
	Cedar Bluffs	$2,706	$2,791	$84	3.12%	$99,714	2.7141	2.7987
	Mead	$2,124	$2,258	$134	6.33%	$99,714	2.1301	2.2648
	Yutan	$2,196	$2,285	$90	4.09%	$99,714	2.2019	2.2920
Scottsbluff	Scottsbluff	$1,706	$1,733	$28	1.62%	$83,976	2.0313	2.0641

	Community	Impact on other property value (county average house value is usec		change in tax		county average house value	highlighted are high current total rate	adjusted total rate
	Gering	$1,762	$1,791	$29	1.64%	$83,976	2.0985	2.1328
	Mitchell	$1,857	$1,908	$50	2.72%	$83,976	2.2115	2.2715
	Morrill	$1,821	$1,881	$61	3.34%	$83,976	2.1681	2.2405
	Minatare	$1,796	$1,842	$45	2.53%	$83,976	2.1392	2.1933
Seward	Seward	$2,435	$2,510	$74	3.05%	$126,877	1.9195	1.9780
	Milford	$2,556	$2,663	$107	4.18%	$126,877	2.0148	2.0990
	Centennial	$1,784	$1,900	$116	6.49%	$126,877	1.4063	1.4976
Sheridan	Gordon Rushville	$1,050	$1,125	$75	7.14%	$45,128	2.3275	2.4936
	Hays Springs	$971	$1,038	$66	6.83%	$45,128	2.1522	2.2992
Sherman	Loup City	$1,277	$1,356	$79	6.21%	$50,926	2.5073	2.6629
	Litchfield	$1,012	$1,088	$77	7.58%	$50,926	1.9866	2.1371
Sioux	Sioux County	$890	$952	$62	7.01%	$55,894	1.5915	1.7031
Stanton	Stanton	$1,769	$1,886	$117	6.61%	$87,470	2.0225	2.1562
Thayer	Thayer Central	$1,019	$1,071	$51	5.04%	$53,270	1.9136	2.0099
	Bruning Davenport	$772	$828	$55	7.17%	$53,270	1.4496	1.5535
	Deshler	$1,001	$1,061	$61	6.05%	$53,270	1.8783	1.9920
Thomas	Thedford	$1,065	$1,135	$70	6.60%	$53,120	2.0049	2.1373
Thurston	Walthill	$1,488	$1,583	$95	6.38%	$57,017	2.6102	2.7768
	Pender	$1,206	$1,304	$98	8.12%	$57,017	2.1152	2.2869
	Winnebago	$1,306	$1,403	$97	7.40%	$57,017	2.2914	2.4609
	UMO N HO NATION	$882	$986	$104	11.81%	$57,017	1.5467	1.7295
Valley	Ord	$1,722	$1,826	$104	6.04%	$66,861	2.5750	2.7306
	Arcadia	$1,484	$1,600	$117	7.86%	$66,861	2.2191	2.3936
Washington	Blair	$3,181	$3,239	$57	1.80%	$158,257	2.0101	2.0464
	Arlington	$3,473	$3,627	$154	4.44%	$158,257	2.1945	2.2918
	Fort Calhoun	$4,015	$4,076	$61	1.52%	$158,257	2.5369	2.5754
Wayne	Wayne	$1,887	$2,005	$119	6.29%	$89,971	2.0971	2.2289
	Wakefield	$1,815	$1,940	$125	6.91%	$89,971	2.0168	2.1563
	Winside	$1,940	$2,083	$144	7.40%	$89,971	2.1561	2.3157
Webster	Red Cloud	$1,190	$1,270	$80	6.72%	$46,747	2.5466	2.7177
	Blue Hill	$1,081	$1,158	$77	7.16%	$46,747	2.3123	2.4779
Wheeler	Wheeler County	$501	$544	$43	8.49%	$30,435	1.6473	1.7872
York	York	$1,753	$1,839	$86	4.90%	$97,272	1.8023	1.8905
	Heartland	$2,005	$2,115	$110	5.49%	$97,272	2.0617	2.1748
	McCool Junction	$1,767	$1,893	$126	7.15%	$97,272	1.8162	1.9460

highlighted are high

Community	Impact on other property value (county average house value is usec	change in tax	county average house value	current total rate	adjusted total rate