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FOR INFORMATION, CONTACT:
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Real Property Tax Credit (non-agland) and Agricultural Land Tax Credit for Tax Year 2018

SEPTEMBER 14, 2018 (LINCOLN, NEB.) – The State of Nebraska is providing property owners tax relief of a portion of real property taxes levied in 2018. The Property Tax Credit Act (Act) provides a real property tax credit based upon the credit allocation valuation of each parcel of real property compared to the credit allocation valuation of all real property in the state. For purposes of the Act, credit allocation valuation means 120% of the taxable value of agricultural and horticultural land and agricultural and horticultural land receiving special valuation. For all other real property, other than agricultural land, credit allocation valuation means 100% of the taxable value. The total amount of credit available for statewide distribution in 2018 is \$224 million.

The Act requires allocation of the credit monies based on the credit allocation valuation, therefore, there are two rates of credit. One rate is applicable to all real property other than land classified as agricultural and horticultural land. The second tax credit rate is only applicable to the portion of the real property parcel classified as agricultural and horticultural land and agricultural and horticultural land receiving special valuation. This is referred to as the “agland tax credit.”

Real property (non-agland) tax credit rate is \$86.50 per \$100,000 of valuation.

Agland tax credit rate is \$103.81 per \$100,000 of valuation.

Allocation of the total credit money of \$224 million was determined as follows:

- Total real property credit allocation value 258,947,393,616
- Real property credit allocation value 142,997,162,657 or 55.22% = \$123,692,800
- Agland credit allocation value 115,950,230,959 or 44.78% = \$100,307,200

Real property (non-agland) rate of credit was determined as follows:

- \$123,692,800 divided by real property (non-agland) value 142,997,162,657 = .0008650
or \$86.50 per 100,000 of taxable real property (non-agland) value.

Agland rate of credit was determined as follows:

- \$100,307,200 divided by taxable agland value 96,625,192,465 = .0010381
or \$103.81 per 100,000 of taxable agland value.

The real property tax credit rate is multiplied by the parcel's taxable value (non-agland) and the agland rate tax credit rate is multiplied by the taxable value of land classified as agricultural and horticultural land and agricultural and horticultural land receiving special value.

The real property tax credit is not a reduction in the levy or tax rate. The rates of credit have no impact on the property tax rates set by political subdivisions. The real property tax credit will be shown on tax statements as a credit after the full taxes levied. The property tax credit will be reflected as a reduction in real property tax due on the 2018 tax statements.

The amounts of real property tax credit for 2018 are being certified to the State Treasurer and the counties today. Attached are two documents that show the amount of tax credits certified for each county and the real property value eligible for the property tax credit in each county.

Real property tax credit information can be found at revenue.nebraska.gov/PAD, see [Property Assessment Directive 16-2](#).

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Nebraska Department of Revenue Property Assessment Division
NonAgland & Agland Real Property Value Eligible for Property Tax Credit
Pursuant to Neb. Rev. Stat. § 77-4212 and Directive 16-2
September 14, 2018

Co#	County Name	Railroad Companies' Real Property Value	Public Service Companies' Real Property Value	Counties' NonAgland Real Property Value	Counties' TIF Excess Real Value	Total NonAgland Value Eligible for Tax Credit	Total Agland Value Eligible for Tax Credit	Agland @ 120% for Tax Credit Allocation
1	Adams	\$101,407,367	\$3,861,872	\$1,814,079,945	\$19,414,665	\$1,938,763,849	\$1,575,558,560	\$1,890,670,272
2	Antelope	8,497,525	1,381,463	483,565,919	3,353,205	496,798,112	1,825,544,545	2,190,653,454
3	Arthur	0	214,780	20,149,197	0	20,363,977	202,186,854	242,624,225
4	Banner	0	892,456	40,523,064	0	41,415,520	223,514,752	268,217,702
5	Blaine	23,374,772	265,974	23,745,284	0	47,386,030	270,053,142	324,063,770
6	Boone	21,338,631	1,086,552	476,561,470	9,686,290	508,672,943	1,791,462,345	2,149,754,814
7	Box Butte	152,476,905	1,742,940	589,968,448	16,755,017	760,943,310	629,519,897	755,423,876
8	Boyd	0	284,374	68,648,955	0	68,933,329	491,846,425	590,215,710
9	Brown	0	856,600	174,509,287	1,764,029	177,129,916	608,987,719	730,785,263
10	Buffalo	181,052,870	8,271,107	3,807,146,840	98,321,110	4,094,791,927	1,917,250,520	2,300,700,624
11	Burt	12,271,007	2,681,196	387,595,284	571,825	403,119,312	1,476,104,685	1,771,325,622
12	Butler	26,764,719	3,353,010	518,461,560	5,247,635	553,826,924	1,754,473,180	2,105,367,816
13	Cass	62,786,036	9,903,655	2,087,582,236	28,450,857	2,188,722,784	1,254,916,789	1,505,900,147
14	Cedar	6,654,958	4,407,652	495,114,387	15,604,000	521,780,997	1,937,565,630	2,325,078,756
15	Chase	6,453,700	814,769	326,443,796	4,805,991	338,518,256	1,053,623,963	1,264,348,756
16	Cherry	0	1,878,621	356,856,129	4,551,033	363,285,783	1,691,388,124	2,029,665,749
17	Cheyenne	132,139,573	8,414,621	636,786,762	55,718,839	833,059,795	557,865,716	669,438,859
18	Clay	80,800,739	1,867,720	379,508,080	0	462,176,539	1,577,277,760	1,892,733,312
19	Colfax	43,757,096	2,441,069	496,440,366	1,263,735	543,902,266	1,222,474,505	1,466,969,406
20	Cuming	0	1,594,528	571,089,291	9,171,400	581,855,219	1,998,998,125	2,398,797,750
21	Custer	93,608,749	2,423,821	740,623,561	22,912,619	859,568,750	2,747,393,102	3,296,871,722
22	Dakota	19,298,190	8,485,368	1,076,896,105	103,578,420	1,208,258,083	602,010,585	722,412,702
23	Dawes	62,135,266	2,566,760	429,337,505	5,332,452	499,371,983	373,712,725	448,455,270
24	Dawson	163,091,609	4,813,253	1,249,759,225	68,340,686	1,486,004,773	1,716,052,294	2,059,262,753
25	Deuel	60,174,392	2,003,307	92,858,126	0	155,035,825	240,791,760	288,950,112
26	Dixon	6,434,332	1,499,385	263,647,795	14,497,785	286,079,297	1,065,954,450	1,279,145,340
27	Dodge	95,982,912	7,102,275	2,235,901,725	21,303,288	2,360,290,200	1,639,863,913	1,967,836,696
28	Douglas	246,908,270	157,121,695	41,391,911,720	1,871,025,700	43,666,967,385	311,684,240	374,021,088
29	Dundy	23,512,530	2,949,558	98,977,147	12,289,337	137,728,572	696,071,264	835,285,517
30	Fillmore	14,276,017	3,055,571	357,264,710	75,507,280	450,103,578	1,949,947,945	2,339,937,534
31	Franklin	236,450	1,862,524	141,391,609	0	143,490,583	788,733,940	946,480,728
32	Frontier	547,705	2,218,428	164,715,271	374,285	167,855,689	682,580,651	819,096,781
33	Furnas	19,497,345	3,017,985	202,815,785	16,530,215	241,861,330	713,609,580	856,331,496
34	Gage	20,700,296	15,517,944	1,187,717,265	62,551,595	1,286,487,100	1,712,927,840	2,055,513,408
35	Garden	83,871,159	687,148	94,545,528	0	179,103,835	527,749,029	633,298,835
36	Garfield	0	310,465	111,251,643	647,985	112,210,093	323,844,517	388,613,420
37	Gosper	342,638	2,286,514	186,955,281	963,265	190,547,698	626,078,402	751,294,082
38	Grant	46,652,536	424,167	25,388,698	0	72,465,401	198,306,375	237,967,650
39	Greeley	8,084,182	414,608	117,604,670	1,838,060	127,941,520	788,743,560	946,492,272
40	Hall	139,064,820	13,080,090	3,635,817,458	138,796,682	3,926,759,050	1,435,118,829	1,722,142,595
41	Hamilton	54,696,457	1,702,029	802,445,218	18,494,345	877,338,049	1,908,901,465	2,290,681,758
42	Harlan	8,071,007	1,162,962	210,588,027	3,458,285	223,280,281	726,419,015	871,702,818
43	Hayes	4,355,950	237,827	52,005,458	0	56,599,235	435,569,485	522,683,382
44	Hitchcock	24,221,205	2,564,566	180,623,699	0	207,409,470	456,447,880	547,737,456
45	Holt	6,992,790	2,680,209	619,194,809	29,351,920	658,219,728	2,665,216,698	3,198,260,038
46	Hooker	52,118,740	346,495	33,713,453	0	86,178,688	208,457,148	250,148,578
47	Howard	20,411,020	847,002	409,623,196	1,148,571	432,029,789	880,857,633	1,057,029,160
48	Jefferson	91,981,600	6,147,171	418,150,691	5,676,395	521,955,857	1,204,271,954	1,445,126,345
49	Johnson	24,100,223	1,477,808	217,291,843	557,755	243,427,629	638,818,501	766,582,201
50	Kearney	15,074,710	3,208,524	485,496,595	3,338,865	507,118,694	1,419,628,440	1,703,554,128
51	Keith	206,228,568	2,488,527	653,879,345	23,687,290	886,283,730	734,582,840	881,499,408
52	Keya Paha	0	292,214	40,468,250	0	40,760,464	417,623,130	501,147,756
53	Kimball	84,417,432	3,757,576	244,972,521	1,536,487	334,684,016	265,938,140	319,125,768

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54	Knox	0	1,005,722	464,558,150	1,005,905	466,569,777	1,576,368,510	1,891,642,212
55	Lancaster	180,321,831	34,703,417	23,849,800,981	575,371,162	24,640,197,391	1,532,538,656	1,839,046,387
56	Lincoln	420,015,926	13,204,287	2,386,779,699	11,287,015	2,831,286,927	1,800,302,565	2,160,363,078
57	Logan	0	178,197	35,330,334	0	35,508,531	282,959,331	339,551,197
58	Loup	0	218,740	46,655,075	0	46,873,815	284,057,170	340,868,604
59	Madison	21,752,696	5,821,608	2,258,826,858	18,364,350	2,304,765,512	1,575,182,776	1,890,219,331
60	McPherson	0	235,997	17,615,784	0	17,851,781	271,270,873	325,525,048
61	Merrick	111,537,120	1,505,348	481,876,529	43,731,735	638,650,732	1,144,377,630	1,373,253,156
62	Morrill	187,057,131	2,101,265	239,931,486	20,167,120	449,257,002	575,788,940	690,946,728
63	Nance	22,377,445	588,287	202,298,250	5,854,335	231,118,317	895,053,218	1,074,063,862
64	Nemaha	14,264,533	2,209,550	293,590,730	15,440,288	325,505,101	791,874,869	950,249,843
65	Nuckolls	23,367,909	2,652,915	192,735,230	14,042,500	232,798,554	964,528,015	1,157,433,618
66	Otoe	15,950,962	10,908,529	973,347,412	3,637,650	1,003,844,553	1,273,823,930	1,528,588,716
67	Pawnee	14,091,028	614,153	107,189,110	739,470	122,633,761	592,978,470	711,574,164
68	Perkins	763,185	3,338,143	207,035,333	6,152,592	217,289,253	957,341,270	1,148,809,524
69	Phelps	12,743,950	6,868,671	561,397,783	25,624,854	606,635,258	1,458,971,805	1,750,766,166
70	Pierce	9,023,234	1,452,721	494,618,194	1,701,430	506,795,579	1,420,227,360	1,704,272,832
71	Platte	82,098,634	3,255,062	2,674,906,938	6,072,420	2,766,333,054	2,332,396,760	2,798,876,112
72	Polk	18,975,057	817,008	323,071,310	4,224,760	347,088,135	1,457,519,170	1,749,023,004
73	Red Willow	21,127,314	2,914,138	589,329,046	18,173,958	631,544,456	575,989,658	691,187,590
74	Richardson	52,493,587	2,938,294	294,951,635	18,772,833	369,156,349	1,017,106,396	1,220,527,675
75	Rock	0	536,721	73,685,920	0	74,222,641	584,138,930	700,966,716
76	Saline	23,402,503	3,600,638	723,818,840	7,426,340	758,248,321	1,436,023,515	1,723,228,218
77	Sarpy	24,894,485	20,066,219	14,645,974,359	98,054,188	14,788,989,251	362,095,642	434,514,770
78	Saunders	45,223,565	3,287,844	1,731,283,040	32,193,704	1,811,988,153	1,986,199,289	2,383,439,147
79	Scotts Bluff	197,889,399	5,269,186	2,058,518,068	37,383,317	2,299,059,970	474,325,868	569,191,042
80	Seward	54,490,835	3,061,971	1,211,337,210	10,068,847	1,278,958,863	1,721,322,543	2,065,587,052
81	Sheridan	55,075,382	1,536,709	214,552,441	613,916	271,778,448	776,642,947	931,971,536
82	Sherman	14,795,868	901,618	187,338,405	7,078,380	210,114,271	744,132,360	892,958,832
83	Sioux	47,003,580	808,765	73,624,315	0	121,436,660	499,325,511	599,190,613
84	Stanton	0	3,351,115	391,042,380	0	394,393,495	1,030,509,890	1,236,611,868
85	Thayer	77,149,530	3,418,018	276,164,064	12,438,603	369,170,215	1,499,300,717	1,799,160,860
86	Thomas	59,002,109	400,907	36,729,990	0	96,133,006	176,617,634	211,941,161
87	Thurston	12,282,865	2,404,568	162,551,181	3,691,415	180,930,029	802,947,925	963,537,510
88	Valley	9,679,322	749,340	220,216,565	36,288,090	266,933,317	786,880,880	944,257,056
89	Washington	29,359,899	3,410,092	1,872,460,955	10,336,210	1,915,567,156	956,796,280	1,148,155,536
90	Wayne	0	2,380,855	490,041,175	17,059,735	509,481,765	1,310,342,445	1,572,410,934
91	Webster	13,049,580	2,617,922	144,653,055	597,655	160,918,212	832,323,300	998,787,960
92	Wheeler	0	112,953	57,008,394	0	57,121,347	492,671,510	591,205,812
93	York	46,829,089	1,726,179	993,561,111	19,034,157	1,061,150,536	2,207,417,341	2,648,900,809
	State Totals	\$4,474,954,551	\$472,142,407	\$134,189,017,567	\$3,861,048,132	\$142,997,162,657	\$96,625,192,465	\$115,950,230,959

*Source: 2018 School District Taxable Value Reports -- Property Assessment Division

Total Value for Credit Allocation>>	\$258,947,393,616	NonAgland Portion 0.5522	Agland Portion 0.4478
Credit Monies Available>	\$224,000,000	NonAgland Credit \$\$ \$123,692,800	Agland Credit \$\$ \$100,307,200
		NonAgland Credit Rate 0.0008650	Agland Credit Rate 0.0010381