

Table 3A 1992 to 2011 Graph - Annual & Cumulative % Change in Nebraska's Property Valuation & Taxes Levied by Local Governments and Net Local Property Tax Relief (State Aid)

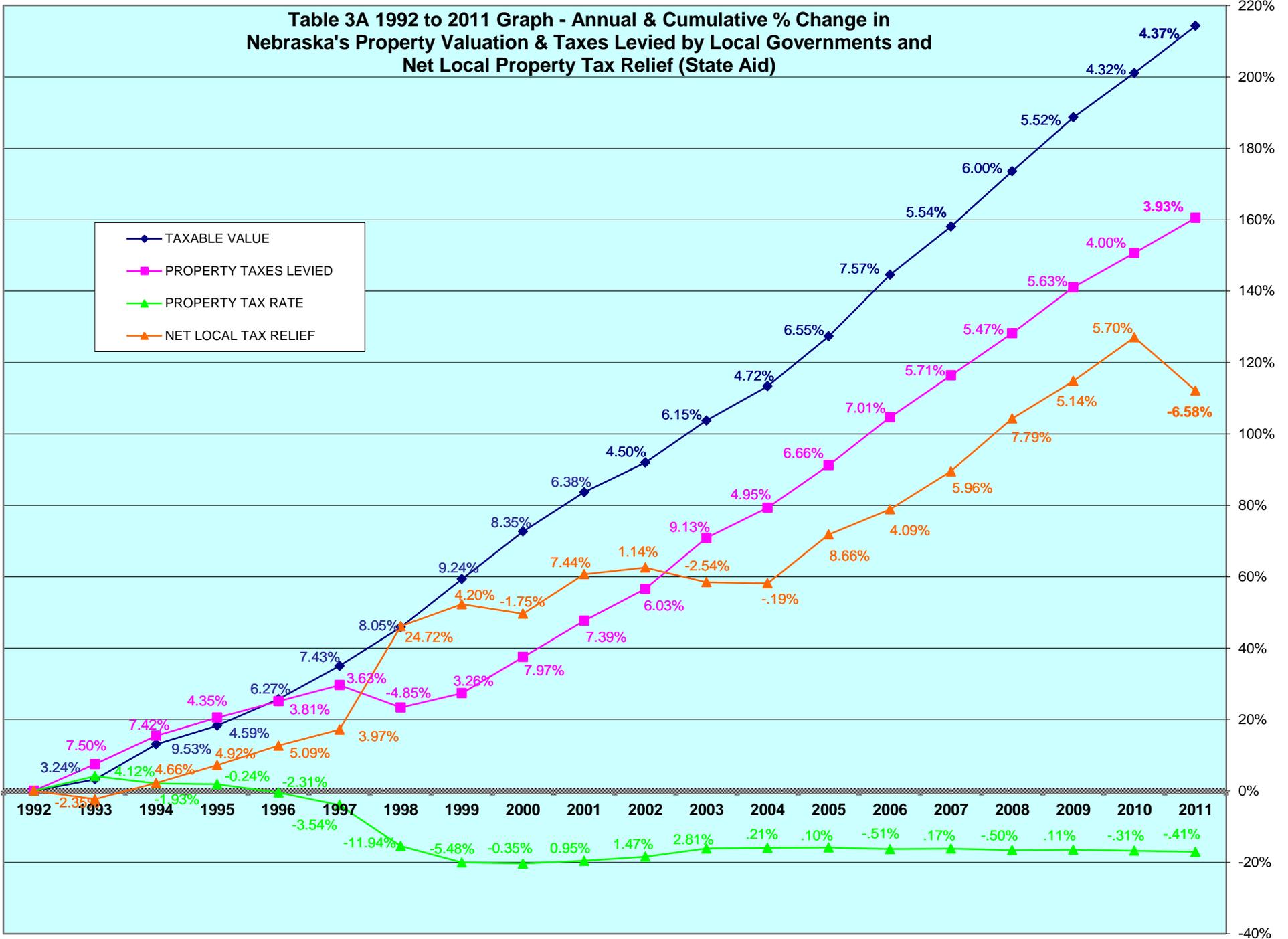


Table 3B Data for Graph - Annual & Cumulative % Change 1992-2011
Nebraska's Property Valuation & Taxes Levied by Local Governments (excluding motor vehicles) ¹

Year	Taxable Value ¹ w/o MV	Annual % chg	Cumulative % chg	Taxes Levied ¹ w/o MV	Annual % chg	Cumulative % chg	Average Tax Rate w/oMV	Annual % chg	Cumulative % chg	Net Local Tax Relief ²	Annual % chg	Cumulative % chg
1992	51,139,350,285	-	-	\$1,193,131,871	-	-	2.3331%	-	-	\$583,677,617	-	-
1993	52,797,407,291	3.24%	3.24%	1,282,601,496	7.50%	7.50%	2.4293%	4.12%	4.12%	569,978,329	-2.35%	-2.35%
1994	57,826,994,070	9.53%	13.08%	1,377,713,962	7.42%	15.47%	2.3825%	-1.93%	2.12%	596,542,803	4.66%	2.20%
1995	60,483,220,702	4.59%	18.27%	1,437,575,968	4.35%	20.49%	2.3768%	-0.24%	1.87%	625,917,816	4.92%	7.24%
1996	64,274,994,607	6.27%	25.69%	1,492,392,226	3.81%	25.08%	2.3219%	-2.31%	-0.48%	657,766,350	5.09%	12.69%
1997	69,048,638,885	7.43%	35.02%	1,546,541,470	3.63%	29.62%	2.2398%	-3.54%	-4.00%	683,912,534	3.97%	17.17%
1998	74,603,633,524	8.05%	45.88%	1,471,472,636	-4.85%	23.33%	1.9724%	-11.94%	-15.46%	852,996,637	24.72%	46.14%
1999	81,499,658,239	9.24%	59.37%	1,519,471,538	3.26%	27.35%	1.8644%	-5.48%	-20.09%	888,805,291	4.20%	52.28%
2000	88,307,553,325	8.35%	72.68%	1,640,581,719	7.97%	37.50%	1.8578%	-0.35%	-20.37%	873,287,969	-1.75%	49.62%
2001	93,938,214,211	6.38%	83.69%	1,761,833,590	7.39%	47.66%	1.8755%	0.95%	-19.61%	938,239,270	7.44%	60.75%
2002	98,162,679,918	4.50%	91.95%	1,868,146,583	6.03%	56.58%	1.9031%	1.47%	-18.43%	948,981,362	1.14%	62.59%
2003	104,200,041,103	6.15%	103.76%	2,038,627,402	9.13%	70.86%	1.9565%	2.81%	-16.14%	924,883,430	-2.54%	58.46%
2004	109,123,243,710	4.72%	113.38%	2,139,541,101	4.95%	79.32%	1.9607%	0.21%	-15.96%	923,134,106	-0.19%	58.16%
2005	116,267,633,375	6.55%	127.35%	2,281,998,269	6.66%	91.26%	1.9627%	0.10%	-15.88%	1,003,059,425	8.66%	71.85%
2006	125,064,178,626	7.57%	144.56%	2,442,063,582	7.01%	104.68%	1.9526%	-0.51%	-16.31%	1,044,115,705	4.09%	78.89%
2007	131,993,854,563	5.54%	158.11%	2,581,612,508	5.71%	116.37%	1.9559%	0.17%	-16.17%	1,106,391,443	5.96%	89.56%
2008	139,910,063,115	6.00%	173.59%	2,722,852,264	5.47%	128.21%	1.9461%	-0.50%	-16.59%	1,192,594,257	7.79%	104.32%
2009	147,626,212,873	5.52%	188.67%	2,876,126,176	5.63%	141.06%	1.9482%	0.11%	-16.50%	1,253,922,800	5.14%	114.83%
2010	154,005,148,221	4.32%	201.15%	2,991,080,851	4.00%	150.69%	1.9422%	-0.31%	-16.75%	1,325,370,182	5.70%	127.07%
2011	160,728,246,466	4.37%	214.29%	\$3,108,747,898	3.93%	160.55%	1.9342%	-0.41%	-17.10%	\$1,238,149,487	-6.58%	112.13%

Year	Motor Vehicle Taxable Value	Annual % chg	Cumulative % chg	Motor Vehicle Taxes Levied	Annual % chg	Cumulative % chg
1992	4,865,141,675	-	-	\$121,126,907	-	-
1993	5,064,215,059	4.09%	4.09%	131,264,076	8.37%	8.37%
1994	5,438,662,225	7.39%	11.79%	136,972,462	4.35%	13.08%
1995	5,840,368,087	7.39%	20.05%	147,161,691	7.44%	21.49%
1996	6,226,583,693	6.61%	27.98%	151,769,529	3.13%	25.30%

Year	Total Taxable Value	Annual % chg	Cumulative % chg	Total Taxes Levied	Annual % chg	Cumulative % chg	Total Average Tax Rate
1992	56,004,491,960	-	-	\$1,314,258,778	-	-	2.3467%
1993	57,861,622,350	3.32%	3.32%	1,413,865,572	7.58%	7.58%	2.4435%
1994	63,265,656,295	9.34%	12.97%	1,514,686,424	7.13%	15.25%	2.3942%
1995	66,323,588,789	4.83%	18.43%	1,584,737,659	4.62%	20.58%	2.3894%
1996	70,501,578,300	6.30%	25.89%	1,644,161,755	3.75%	25.10%	2.3321%

NOTES:

¹ Motor vehicle value and taxes excluded from years 1992-1996 due to tax policy change on MV in 1997.

² Net Local Tax Relief is state aid excluding homestead exemption & property tax credit amounts, as these amount are included in taxes levied.

Sources: State Aid/Local Property Tax Relief figures are for fiscal years, e.g., 2011=FY11-12, per DAS Budget Division January 2012 Value, Taxes, and Tax Rates from Certificates of Taxes Levied Reports (CTL), filed with Property Assessment Division.

Table 3C 1992 to 2011 State Aid History, Categories

	FY1992-93 Actual	FY1993-94 Actual	FY1994-95 Actual	FY1995-96 Actual	FY1996-97 Actual	FY1997-98 Actual	FY1998-99 Actual	FY1999-00 Actual	FY2000-01 Actual	FY2001-02 Actual
Aid to Municipalities	\$17,900,000	\$17,631,500	\$17,631,500	\$17,631,500	\$17,631,500	\$17,631,500	\$17,631,500	\$17,531,500	\$17,531,500	\$16,830,240
Local Transit Assistance								475,000	300,000	655,000
Total Municipalities	17,900,000	17,631,500	17,631,500	17,631,500	17,631,500	17,631,500	17,631,500	18,006,500	17,831,500	17,485,240
Aid to Counties	13,500,000	13,297,500	12,126,992	14,468,008	13,297,500	13,297,500	13,297,500	7,393,808	7,393,808	7,098,056
Property Tax Relief	33,290,129						5,444,958	5,600,479	6,007,165	6,007,065
Jail Reimbursement Assistance								1,817,016	4,425,374	4,061,495
Local Prosecution Aid				22,272	41,011	84,499	54,022	45,046	60,000	18,021
County Juvenile Aid										338,352
Juvenile Planning Grants										80,000
Indigent Defense										-
Total Counties	46,790,129	13,297,500	12,126,992	14,490,280	13,338,511	13,381,999	18,796,480	14,856,349	17,886,347	17,602,989
Teacher Salary Aid	6,971,873	6,867,817	8,363,911	6,871,124						
State Aid to Schools (TEEOSA)	370,676,698	382,833,071	400,431,989	414,933,814	447,243,594	465,944,483	591,240,236	595,407,184	563,120,829	646,701,674
Option Enrollment Transportation	1,063,580	97,601	134,280	130,313	154,653	178,886	197,937	205,638	218,853	228,565
Special Education	91,164,534	101,445,566	108,258,643	119,251,055	121,288,927	125,171,052	126,959,994	130,647,473	136,221,542	144,137,463
School Lunch	499,802	492,390	492,312	491,754	493,110	492,390	492,694	492,304	492,749	472,800
School Breakfast Reimbursement									232,390	287,032
Early Childhood Programs		480,929	369,979	383,010	274,714	776,892	467,090	602,789	631,687	1,483,022
Vocational & Adult Education	248,098	271,532	226,579	206,653	228,567	227,285	241,103	188,070	201,074	222,540
Tuition Reimbursmnt (Ed)	9,450									
Geography Education			25,000	25,000	25,000	25,000	25,000	150,000		
Multicultural Education				560	5,318	30,928	10,387	38,256	47,367	
Teacher Certification				1,784	2,808	1,235	5,587	1,097	3,643	2,428
School Reorganization Studies					14,747	12,316	14,089	18,606	19,152	3,748
ESU Nurses							200,000			
Learning Community Transition Aid										
ESU Core Services/Technology							9,700,000	12,700,000	12,775,000	13,094,375
School Revenue Loss Mitigation							1,721,860			
Gifted Education							3,000,000	3,075,000	3,097,271	3,346,572
Hardship Fund										
Wards of the Court	4,556,146	3,474,070	4,651,997	3,683,835	4,490,738	6,768,473	19,433,793	9,568,739	9,571,608	11,058,084
Teacher World Aid										
Economic Education Aid										28,000
Teachers Retirement	8,389,436	7,883,669	7,699,157	10,732,759	14,080,680	13,511,201	13,965,296	13,987,426	14,102,170	14,451,658
Total Education	483,579,617	503,846,645	530,653,847	556,711,661	588,302,856	613,140,141	767,675,066	767,082,582	740,735,335	835,517,961
Community Colleges	34,707,871	34,513,184	35,440,964	36,394,875	37,803,983	39,069,394	48,204,091	56,558,722	94,533,649	65,423,988
LB 881 Comm. College Aid								30,000,000		
Total Community Colleges	34,707,871	34,513,184	35,440,964	36,394,875	37,803,983	39,069,394	48,204,091	86,558,722	94,533,649	65,423,988
Natural Resources Districts	700,000	689,500	689,500	689,500	689,500	689,500	689,500	2,301,138	2,301,138	2,209,092
Homestead Exemption	30,406,293	32,727,875	36,767,737	31,834,026	33,521,868	35,182,867	32,251,297	32,190,737	35,864,454	37,793,179
LB 881/367 Property Tax Credit									25,000,000	
Statewide Total	614,083,910	602,706,204	633,310,540	657,751,842	691,288,218	719,095,401	885,247,934	920,996,028	934,152,423	976,032,449
<i>Net Local Relief w/o hmstd& ptxcredit</i>	<i>\$583,677,617</i>	<i>\$569,978,329</i>	<i>\$596,542,803</i>	<i>\$625,917,816</i>	<i>\$657,766,350</i>	<i>\$683,912,534</i>	<i>\$852,996,637</i>	<i>\$888,805,291</i>	<i>\$873,287,969</i>	<i>\$938,239,270</i>

Source: NE DAS, Budget Division

Table 3C 1992 to 2011 State Aid History, By Categories (continued)

	FY2002-03 Actual	FY2003-04 Actual	FY2004-05 Actual	FY2005-06 Actual	FY2006-07 Actual	FY2007-08 Actual	FY2008-09 Actual	FY2009-10 Actual	FY2010-11 Actual	FY2011-12 Appropriation
Aid to Municipalities	\$13,148,625	\$11,313,762	\$11,257,193	\$11,257,193	\$11,257,193	\$11,257,193	\$11,257,193	\$11,482,763	\$10,964,566	\$0
Local Transit Assistance	168,000	830,264	13,233							
Total Municipalities	13,316,625	12,144,026	11,270,426	11,257,193	11,257,193	11,257,193	11,257,193	11,482,763	10,964,566	0
Aid to Counties	5,545,356	4,990,820	4,965,866	4,965,866	4,965,866	4,965,866	4,965,866	4,841,719	4,623,222	0
Property Tax Relief	4,505,374	0				1,500,000	1,500,000	1,500,000	1,396,500	0
Jail Reimbursement Assistance	5,270,075	3,519,000	3,501,405	3,501,405	3,910,000	3,910,000	3,910,000	3,812,250	3,640,210	0
Local Prosecution Aid	33,739	0								
County Juvenile Aid	1,267,796	1,366,663	1,234,669	1,281,220	1,401,682	1,397,878	1,540,873	1,516,637	1,479,993	1,477,575
Juvenile Planning Grants	70,000	0								
Indigent Defense	0	0								
Total Counties	16,692,340	9,876,483	9,701,940	9,748,491	10,277,548	11,773,744	11,916,739	11,670,606	11,139,925	1,477,575
Teacher Salary Aid										
State Aid to Schools (TEEOSA)	661,928,207	640,536,202	634,000,591	700,182,624	718,368,450	768,613,973	839,390,581	893,839,639	972,631,575	899,150,523
Option Enrollment Transportation	74,502	0								
Special Education	141,802,014	152,203,902	159,293,530	163,369,236	171,445,738	176,273,834	181,290,231	183,447,623	178,769,902	184,893,842
School Lunch	467,875	421,087	421,087	421,087	421,087	421,087	421,087	410,560	392,032	392,032
School Breakfast Reimbursement	314,785	275,773	271,378	271,378	228,417	414,800	399,065	412,071	438,283	453,008
Early Childhood Programs	2,193,231	1,694,200	1,776,808	3,944,047	3,820,017	3,747,267	4,195,642	3,204,686	3,286,856	3,365,962
Vocational & Adult Education	46,979	258,981	221,283	222,352	179,630	267,560	226,276	263,509	207,301	214,664
Tuition Reimbursmnt (Ed)										
Geography Education										
Multicultural Education										
Teacher Certification	0									
School Reorganization Studies	0									
ESU Nurses										
Learning Community Transition Aid						0	500,000	1,000,000	882,275	882,275
ESU Core Services/Technology	12,347,996	10,618,003	10,564,913	10,696,975	11,546,489	11,362,638	16,089,570	15,887,570	14,791,327	14,051,761
School Revenue Loss Mitigation										
Gifted Education	2,864,377	2,348,664	2,336,921	2,336,921	2,336,921	2,336,921	2,336,921	2,336,921	2,175,673	2,175,673
Hardship Fund										
Wards of the Court	14,473,208	15,036,289	12,199,350	16,360,219	13,405,444	16,375,963	17,042,823	17,106,298	16,265,017	17,540,376
Teacher World Aid										
Economic Education Aid	107									
Teachers Retirement	14,967,542	15,539,996	16,642,731	17,391,185	30,716,843	17,934,485	18,716,151	24,390,359	25,231,356	26,793,771
Total Education	851,480,823	838,933,097	837,728,592	915,196,024	952,469,036	997,748,528	1,080,608,347	1,142,299,236	1,215,071,597	1,149,913,887
Community Colleges	65,765,721	62,376,556	62,887,646	65,312,215	68,566,426	84,066,476	87,266,476	86,966,256	86,758,025	86,758,025
LB 881 Comm. College Aid										
Total Community Colleges	65,765,721	62,376,556	62,887,646	65,312,215	68,566,426	84,066,476	87,266,476	86,966,256	86,758,025	86,758,025
Natural Resources Districts	1,725,853	1,553,268	1,545,502	1,545,502	1,545,502	1,545,502	1,545,502	1,503,939	1,436,069	0
Homestead Exemption	40,918,956	46,566,167	50,455,089	53,724,132	56,749,803	62,355,697	60,633,379	65,569,800	68,607,607	72,300,000
LB 881/367 Property Tax Credit						104,393,442	113,383,081	114,346,176	113,689,195	115,000,000
Statewide Total	989,900,318	971,449,597	973,589,195	1,056,783,557	1,100,865,508	1,273,140,582	1,366,610,717	1,433,838,775	1,507,666,984	1,425,449,487
<i>Net Local Relief w/o hmstd& ptxcredit</i>	<i>\$948,981,362</i>	<i>\$924,883,430</i>	<i>\$923,134,106</i>	<i>\$1,003,059,425</i>	<i>\$1,044,115,705</i>	<i>\$1,106,391,443</i>	<i>\$1,192,594,257</i>	<i>\$1,253,922,800</i>	<i>\$1,325,370,182</i>	<i>\$1,238,149,487</i>

Source: NE DAS, Budget Division

Table 3D 1992 to 2011 Relationships between Property Taxes and Local Tax Relief (State Aid)

Relationship between Taxes Levied, plus Motor Vehicle Tax ¹ and Net Local Tax Relief ²													
Year	Taxes Levied w/o Motor Veh. ¹	MV Txs levied or Tax & fee ¹	Total Taxes Levied PLUS MV	Annual % chg	Cumltv. % chg	Net Local Tax Relief ²	Annual % chg	Cumltv. % chg	Taxes Levied + MV Plus NET Local Relief	Annual % chg	Cumltv. % chg	Split between	
												PropTax + MV	NET Local Relief
1992	\$1,193,131,871	\$121,126,907	\$1,314,258,778	-	-	\$583,677,617	-	-	\$1,897,936,395	-	-	69%	31%
1993	1,282,601,496	131,264,076	1,413,865,572	7.58%	7.58%	569,978,329	-2.35%	-2.35%	1,983,843,901	4.53%	4.53%	71%	29%
1994	1,377,713,962	136,972,462	1,514,686,424	7.13%	15.25%	596,542,803	4.66%	2.20%	2,111,229,227	6.42%	11.24%	72%	28%
1995	1,437,575,968	147,161,691	1,584,737,659	4.62%	20.58%	625,917,816	4.92%	7.24%	2,210,655,475	4.71%	16.48%	72%	28%
1996	1,492,392,226	151,769,529	1,644,161,755	3.75%	25.10%	657,766,350	5.09%	12.69%	2,301,928,105	4.13%	21.29%	71%	29%
1997	1,546,541,470	158,877,189	1,705,418,659	3.73%	29.76%	683,912,534	3.97%	17.17%	2,389,331,193	3.80%	25.89%	71%	29%
1998	1,471,472,636	126,303,349	1,597,775,985	-6.31%	21.57%	852,996,637	24.72%	46.14%	2,450,772,622	2.57%	29.13%	65%	35%
1999	1,519,471,537	147,243,049	1,666,714,586	4.31%	26.82%	888,805,291	4.20%	52.28%	2,555,519,877	4.27%	34.65%	65%	35%
2000	1,640,581,719	158,600,396	1,799,182,115	7.95%	36.90%	873,287,969	-1.75%	49.62%	2,672,470,084	4.58%	40.81%	67%	33%
2001	1,761,833,590	172,001,547	1,933,835,137	7.48%	47.14%	938,239,270	7.44%	60.75%	2,872,074,407	7.47%	51.33%	67%	33%
2002	1,868,146,583	184,436,081	2,052,582,664	6.14%	56.18%	948,981,362	1.14%	62.59%	3,001,564,026	4.51%	58.15%	68%	32%
2003	2,038,627,401	192,250,306	2,230,877,707	8.69%	69.74%	924,883,430	-2.54%	58.46%	3,155,761,137	5.14%	66.27%	71%	29%
2004	2,139,540,101	230,088,754	2,369,628,855	6.22%	80.30%	923,134,106	-0.19%	58.16%	3,292,762,961	4.34%	73.49%	72%	28%
2005	2,281,998,269	213,287,796	2,495,286,065	5.30%	89.86%	1,003,059,425	8.66%	71.85%	3,498,345,490	6.24%	84.32%	71%	29%
2006	2,442,063,582	214,130,117	2,656,193,699	6.45%	102.11%	1,044,115,705	4.09%	78.89%	3,700,309,404	5.77%	94.96%	72%	28%
2007	2,581,612,508	219,078,410	2,800,690,918	5.44%	113.10%	1,106,391,443	5.96%	89.56%	3,907,082,361	5.59%	105.86%	72%	28%
2008	2,722,852,264	221,378,068	2,944,230,332	5.13%	124.02%	1,192,594,257	7.79%	104.32%	4,136,824,589	5.88%	117.96%	71%	29%
2009	2,876,126,176	220,070,943	3,096,197,119	5.16%	135.59%	1,253,922,800	5.14%	114.83%	4,350,119,919	5.16%	129.20%	71%	29%
2010	2,991,080,851	220,689,177	3,211,770,028	3.73%	144.38%	1,325,370,182	5.70%	127.07%	4,537,140,210	4.30%	139.06%	71%	29%
2011	3,108,747,989	225,775,586	3,334,523,575	3.82%	153.72%	1,238,149,487	-6.58%	112.13%	4,572,673,062	0.78%	140.93%	73%	27%

Tax Relief Hmstd & Tax Credit ⁽²⁾	Relationship between Property Taxes, excluding MV ¹ and Net Local Tax Relief ²											
	Year	Taxes Levied w/o Motor Veh. ¹	Annual % chg	Cumltv. % chg	NET Local Tax Relief ²	Annual % chg	Cumltv. % chg	Prop Taxes w/o MV Plus Net Local Relief	Annual % chg	Cumltv. % chg	PropTax w/o MV	Net Local Relief
\$30,406,293	1992	\$1,193,131,871	-	-	\$614,083,910	-	-	\$1,807,215,781	-	-	66%	34%
32,727,875	1993	1,282,601,496	7.50%	7.50%	602,706,204	-1.85%	-1.85%	1,885,307,700	4.32%	4.32%	68%	32%
36,767,737	1994	1,377,713,962	7.42%	15.47%	633,310,540	5.08%	3.13%	2,011,024,502	6.67%	11.28%	69%	31%
31,834,026	1995	1,437,575,968	4.35%	20.49%	657,751,842	3.86%	7.11%	2,095,327,810	4.19%	15.94%	69%	31%
33,521,868	1996	1,492,392,226	3.81%	25.08%	691,288,218	5.10%	12.57%	2,183,680,444	4.22%	20.83%	68%	32%
35,182,867	1997	1,546,541,470	3.63%	29.62%	719,095,401	4.02%	17.10%	2,265,636,871	3.75%	25.37%	68%	32%
32,251,297	1998	1,471,472,636	-4.85%	23.33%	885,247,934	23.11%	44.16%	2,356,720,570	4.02%	30.41%	62%	38%
32,190,737	1999	1,519,471,537	3.26%	27.35%	920,996,028	4.04%	49.98%	2,440,467,565	3.55%	35.04%	62%	38%
60,864,454	2000	1,640,581,719	7.97%	37.50%	934,152,423	1.43%	52.12%	2,574,734,142	5.50%	42.47%	64%	36%
37,793,179	2001	1,761,833,590	7.39%	47.66%	976,032,449	4.48%	58.94%	2,737,866,039	6.34%	51.50%	64%	36%
40,918,956	2002	1,868,146,583	6.03%	56.58%	948,981,362	-2.77%	54.54%	2,817,127,945	2.90%	55.88%	66%	34%
46,566,167	2003	2,038,627,401	9.13%	70.86%	924,883,430	-2.54%	50.61%	2,963,510,831	5.20%	63.98%	69%	31%
50,455,089	2004	2,139,540,101	4.95%	79.32%	923,134,106	-0.19%	50.33%	3,062,674,207	3.35%	69.47%	70%	30%
53,724,132	2005	2,281,998,269	6.66%	91.26%	1,003,059,425	8.66%	63.34%	3,285,057,694	7.26%	81.77%	69%	31%
56,749,803	2006	2,442,063,582	7.01%	104.68%	1,044,115,705	4.09%	70.03%	3,486,179,287	6.12%	92.90%	70%	30%
166,749,139	2007	2,581,612,508	5.71%	116.37%	1,106,391,443	5.96%	80.17%	3,688,003,951	5.79%	104.07%	70%	30%
174,016,459	2008	2,722,852,264	5.47%	128.21%	1,192,594,257	7.79%	94.21%	3,915,446,521	6.17%	116.66%	70%	30%
179,915,975	2009	2,876,126,176	5.63%	141.06%	1,253,922,800	5.14%	104.19%	4,130,048,976	5.48%	128.53%	70%	30%
182,296,802	2010	2,991,080,851	4.00%	150.69%	1,325,370,182	5.70%	115.83%	4,316,451,033	4.51%	138.85%	69%	31%
\$187,300,000	2011	\$3,108,747,989	3.93%	160.55%	\$1,238,149,487	-6.58%	101.63%	\$4,346,897,385	0.71%	140.53%	72%	28%

Relationship between School Non-Bond Taxes Levied (plus Motor Vehicle Tax ¹) and Total Local Education Tax Relief ^{2 & 3}													
Year	School Non-bond Tax w/o Motor Veh. ¹	Sch Non-bond MV tax ¹	School non-bond PropTax + MV	Annual % chg	Cumltv. % chg	Total Education Tax Relief ³	Annual % chg	Cumltv. % chg	Sch non-bond tax+MV PLUS Educ. Relief	Annual % chg	Cumltv. % chg	Split between	
												SchnonbondTx+MV	Local Educ Relief
1992	\$685,283,885	\$66,731,022	\$752,014,907	-	-	\$483,579,617	-	-	\$1,235,594,524	-	-	61%	39%
1993	741,338,911	72,922,923	814,261,834	8.28%	8.28%	503,846,645	4.19%	4.19%	1,318,108,479	6.68%	6.68%	62%	38%
1994	805,230,748	77,435,774	882,666,522	8.40%	17.37%	530,653,847	5.32%	9.73%	1,413,320,369	7.22%	14.38%	62%	38%
1995	840,206,065	82,556,588	922,762,653	4.54%	22.71%	556,711,661	4.91%	15.12%	1,479,474,314	4.68%	19.74%	62%	38%
1996	877,119,121	85,907,669	963,026,790	4.36%	28.06%	588,302,856	5.67%	21.66%	1,551,329,646	4.86%	25.55%	62%	38%
1997	900,740,380	95,326,314	996,066,694	3.43%	32.45%	613,140,141	4.22%	26.79%	1,609,206,835	3.73%	30.24%	62%	38%
1998	836,202,975	68,808,116	905,011,091	-9.14%	20.34%	767,675,066	25.20%	58.75%	1,672,686,157	3.94%	35.38%	54%	46%
1999	879,190,274	81,004,889	960,195,163	6.10%	27.68%	767,082,582	-0.08%	58.63%	1,727,277,745	3.26%	39.79%	56%	44%
2000	955,632,591	87,432,932	1,043,065,523	8.63%	38.70%	740,735,335	-3.43%	53.18%	1,783,800,858	3.27%	44.37%	58%	42%
2001	978,838,885	95,083,590	1,073,922,475	2.96%	42.81%	835,517,961	12.80%	72.78%	1,909,440,436	7.04%	54.54%	56%	44%
2002	1,038,678,037	101,872,868	1,140,550,905	6.20%	51.67%	851,480,823	1.91%	76.08%	1,992,031,728	4.33%	61.22%	57%	43%
2003	1,142,649,563	106,191,531	1,248,841,094	9.49%	66.07%	838,933,097	-1.47%	73.48%	2,087,774,191	4.81%	68.97%	60%	40%
2004	1,199,130,948	112,207,826	1,311,338,774	5.00%	74.38%	837,728,592	-0.14%	73.23%	2,149,067,366	2.94%	73.93%	61%	39%
2005	1,262,258,342	117,793,641	1,380,051,983	5.24%	83.51%	915,196,024	9.25%	89.25%	2,295,248,007	6.80%	85.76%	60%	40%
2006	1,327,654,760	117,927,438	1,445,582,198	4.75%	92.23%	952,469,036	4.07%	96.96%	2,398,051,234	4.48%	94.08%	60%	40%
2007	1,400,854,620	120,558,421	1,521,413,041	5.25%	102.31%	997,748,528	4.75%	106.33%	2,519,161,569	5.05%	103.88%	60%	40%
2008	1,475,556,183	121,642,338	1,597,198,521	4.98%	112.39%	1,080,608,347	8.30%	123.46%	2,677,806,868	6.30%	116.72%	60%	40%
2009	1,550,026,699	120,675,819	1,670,702,518	4.60%	122.16%	1,142,299,236	5.71%	136.22%	2,813,001,754	5.05%	127.66%	59%	41%
2010	1,608,710,663	120,945,959	1,729,656,622	3.53%	130.00%	1,215,071,597	6.37%	151.27%	2,944,728,219	4.68%	138.32%	59%	41%
2011	\$1,670,939,160	\$123,803,858	\$1,794,743,018	3.76%	138.66%	\$1,149,913,887	-5.36%	137.79%	\$2,944,656,905	0.00%	138.32%	61%	39%

¹ Taxes Levied per CTL Report. MV taxes isolated due to different tax policy; for years 1992-1996 motor vehicle is part of taxes levied; for years 1997 to current motor vehicle is a tax & fee basis per statute change;

² 1997 to current, the MV Tax & Fee information based upon budgeted amounts per information from Dept. of Motor Vehicle DMV and Dept of Roads Fee Payment. The School portion of MV tax is estimated at 60% of tax without fee.

³ Net local tax relief excludes homestead exemption and property tax credit amounts, as these amounts are included in taxes levied. DAS Budget Division.

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