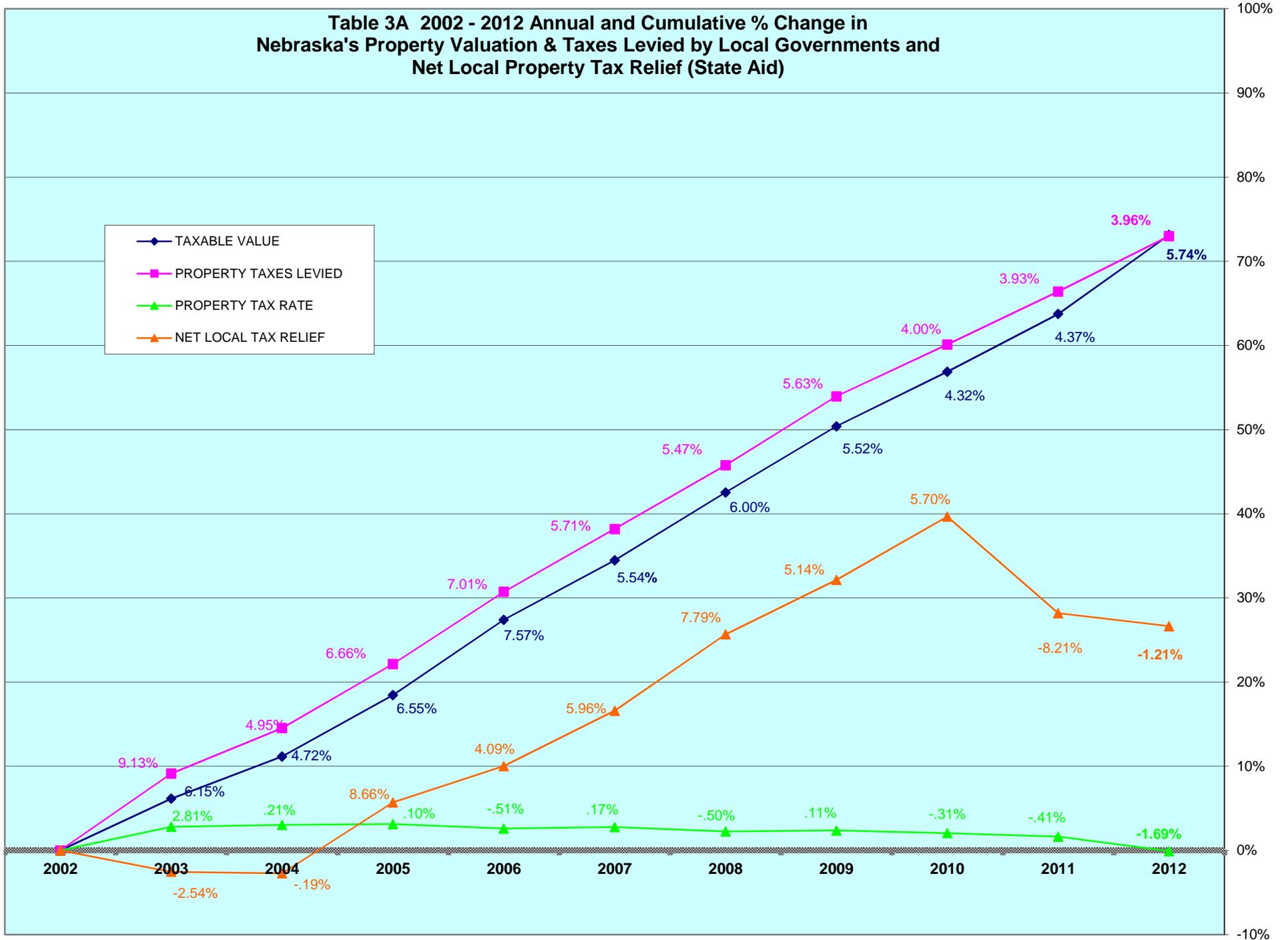


**Table 3A 2002 - 2012 Annual and Cumulative % Change in
Nebraska's Property Valuation & Taxes Levied by Local Governments and
Net Local Property Tax Relief (State Aid)**



**Table 3B Data for Graph; Annual & Cumulative % Change 2002-2012
Nebraska's Property Valuation & Taxes Levied by Local Governments**

Year	Taxable Value	Annual % chg	Cumulative % chg	Taxes Levied	Annual % chg	Cumulative % chg	Average Tax Rate	Annual % chg	Cumulative % chg	Net Local Tax Relief ⁽¹⁾	Annual % chg	Cumulative % chg
2002	98,162,679,918	-	-	1,868,146,583	-	-	1.9031%	-	-	948,981,362	-	-
2003	104,200,041,103	6.15%	6.15%	2,038,627,402	9.13%	9.13%	1.9565%	2.81%	2.81%	924,883,430	-2.54%	-2.54%
2004	109,123,243,710	4.72%	11.17%	2,139,541,101	4.95%	14.53%	1.9607%	0.21%	3.03%	923,134,106	-0.19%	-2.72%
2005	116,267,633,375	6.55%	18.44%	2,281,998,269	6.66%	22.15%	1.9627%	0.10%	3.13%	1,003,059,425	8.66%	5.70%
2006	125,064,178,626	7.57%	27.41%	2,442,063,582	7.01%	30.72%	1.9526%	-0.51%	2.60%	1,044,115,705	4.09%	10.02%
2007	131,993,854,563	5.54%	34.46%	2,581,612,508	5.71%	38.19%	1.9559%	0.17%	2.77%	1,106,391,443	5.96%	16.59%
2008	139,910,063,115	6.00%	42.53%	2,722,852,264	5.47%	45.75%	1.9461%	-0.50%	2.26%	1,192,594,257	7.79%	25.67%
2009	147,626,212,873	5.52%	50.39%	2,876,126,176	5.63%	53.96%	1.9482%	0.11%	2.37%	1,253,922,800	5.14%	32.13%
2010	154,005,148,221	4.32%	56.89%	2,991,080,851	4.00%	60.11%	1.9422%	-0.31%	2.05%	1,325,370,182	5.70%	39.66%
2011	160,728,246,466	4.37%	63.74%	\$3,108,747,898	3.93%	66.41%	1.9342%	-0.41%	1.63%	\$1,216,503,041	-8.21%	28.19%
2012	169,958,724,711	5.74%	73.14%	\$3,231,879,749	3.96%	73.00%	1.9016%	-1.69%	-0.08%	\$1,201,780,397	-1.21%	26.64%

NOTES:

(1) 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., 2012 = FY 2012-2013, per DAS Budget Division January 2013. 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, 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 Actual	FY2012-13 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	\$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	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	0
Property Tax Relief	4,505,374	0				1,500,000	1,500,000	1,500,000	1,396,500	0	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	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	1,420,773	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	1,420,773	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	881,998,643	852,114,231
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	183,657,518	193,893,842
School Lunch	467,875	421,087	421,087	421,087	421,087	421,087	421,087	410,560	392,032	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	451,927	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	2,920,885	3,365,962
Vocational & Adult Education	46,979	258,981	221,283	222,352	179,630	267,560	226,276	263,509	207,301	223,359	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	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	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	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	14,776,399	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	27,348,851
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	1,128,324,243	1,112,432,675
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	87,870,147
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	87,870,147
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	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	67,574,378	72,500,000
LB 881/367 Property Tax Credit						104,393,442	113,383,081	114,346,176	113,689,195	113,843,519	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	1,397,920,938	1,389,280,397
<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>\$1,216,503,041</i>	<i>\$1,201,780,397</i>

Table 3D 2002 to 2012 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
2002	1,868,146,583	184,436,081	2,052,582,664			948,981,362			3,001,564,026			68%	32%
2003	2,038,627,401	192,250,306	2,230,877,707	8.69%	8.69%	924,883,430	-2.54%	-2.54%	3,155,761,137	5.14%	5.14%	71%	29%
2004	2,139,540,101	230,088,754	2,369,628,855	6.22%	15.45%	923,134,106	-0.19%	-2.72%	3,292,762,961	4.34%	9.70%	72%	28%
2005	2,281,998,269	213,287,796	2,495,286,065	5.30%	21.57%	1,003,059,425	8.66%	5.70%	3,498,345,490	6.24%	16.55%	71%	29%
2006	2,442,063,582	214,130,117	2,656,193,699	6.45%	29.41%	1,044,115,705	4.09%	10.02%	3,700,309,404	5.77%	23.28%	72%	28%
2007	2,581,612,508	219,078,410	2,800,690,918	5.44%	36.45%	1,106,391,443	5.96%	16.59%	3,907,082,361	5.59%	30.17%	72%	28%
2008	2,722,852,264	221,378,068	2,944,230,332	5.13%	43.44%	1,192,594,257	7.79%	25.67%	4,136,824,589	5.88%	37.82%	71%	29%
2009	2,876,126,176	220,070,943	3,096,197,119	5.16%	50.84%	1,253,922,800	5.14%	32.13%	4,350,119,919	5.16%	44.93%	71%	29%
2010	2,991,080,851	220,689,177	3,211,770,028	3.73%	56.47%	1,325,370,182	5.70%	39.66%	4,537,140,210	4.30%	51.16%	71%	29%
2011	3,108,747,989	225,775,586	3,334,523,575	3.82%	62.46%	1,216,503,041	-8.21%	28.19%	4,551,026,616	0.31%	51.62%	73%	27%
2012	3,231,879,749	230,140,919	3,462,020,668	3.82%	68.67%	1,201,780,397	-1.21%	26.64%	4,663,801,065	2.48%	55.38%	74%	26%

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	Split between		
										PropTax w/o MV	Net Local Relief	
2002	1,868,146,583			948,981,362			2,817,127,945			66%	34%	
2003	2,038,627,401	9.13%	9.13%	924,883,430	-2.54%	-2.54%	2,963,510,831	5.20%	5.20%	69%	31%	
2004	2,139,540,101	4.95%	14.53%	923,134,106	-0.19%	-2.72%	3,062,674,207	3.35%	8.72%	70%	30%	
2005	2,281,998,269	6.66%	22.15%	1,003,059,425	8.66%	5.70%	3,285,057,694	7.26%	16.61%	69%	31%	
2006	2,442,063,582	7.01%	30.72%	1,044,115,705	4.09%	10.02%	3,486,179,287	6.12%	23.75%	70%	30%	
2007	2,581,612,508	5.71%	38.19%	1,106,391,443	5.96%	16.59%	3,688,003,951	5.79%	30.91%	70%	30%	
2008	2,722,852,264	5.47%	45.75%	1,192,594,257	7.79%	25.67%	3,915,446,521	6.17%	38.99%	70%	30%	
2009	2,876,126,176	5.63%	53.96%	1,253,922,800	5.14%	32.13%	4,130,048,976	5.48%	46.60%	70%	30%	
2010	2,991,080,851	4.00%	60.11%	1,325,370,182	5.70%	39.66%	4,316,451,033	4.51%	53.22%	69%	31%	
2011	\$3,108,747,989	3.93%	66.41%	1,216,503,041	-8.21%	28.19%	\$4,325,250,939	0.20%	53.53%	72%	28%	
2012	\$3,231,879,749	3.96%	73.00%	1,201,780,397	-1.21%	26.64%	\$4,433,660,146	2.51%	57.38%	73%	27%	

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
2002	1,038,678,037	101,872,868	1,140,550,905			851,480,823			1,992,031,728			57%	43%
2003	1,142,649,563	106,191,531	1,248,841,094	9.49%	9.49%	838,933,097	-1.47%	-1.47%	2,087,774,191	4.81%	4.81%	60%	40%
2004	1,199,130,948	112,207,826	1,311,338,774	5.00%	14.97%	837,728,592	-0.14%	-1.62%	2,149,067,366	2.94%	7.88%	61%	39%
2005	1,262,258,342	117,793,641	1,380,051,983	5.24%	21.00%	915,196,024	9.25%	7.48%	2,295,248,007	6.80%	15.22%	60%	40%
2006	1,327,654,760	117,927,438	1,445,582,198	4.75%	26.74%	952,469,036	4.07%	11.86%	2,398,051,234	4.48%	20.38%	60%	40%
2007	1,400,854,620	120,558,421	1,521,413,041	5.25%	33.39%	997,748,528	4.75%	17.18%	2,519,161,569	5.05%	26.46%	60%	40%
2008	1,475,556,183	121,642,338	1,597,198,521	4.98%	40.04%	1,080,608,347	8.30%	26.91%	2,677,806,868	6.30%	34.43%	60%	40%
2009	1,550,026,699	120,675,819	1,670,702,518	4.60%	46.48%	1,142,299,236	5.71%	34.15%	2,813,001,754	5.05%	41.21%	59%	41%
2010	1,608,710,663	120,945,959	1,729,656,622	3.53%	51.65%	1,215,071,597	6.37%	42.70%	2,944,728,219	4.68%	47.83%	59%	41%
2011	\$1,670,939,160	\$123,803,858	\$1,794,743,018	3.76%	57.36%	\$1,128,324,243	-7.14%	32.51%	\$2,923,067,261	-0.74%	46.74%	61%	39%
2012	\$1,749,387,779	\$126,289,015	\$1,875,676,794	4.51%	64.45%	\$1,112,432,675	-1.41%	30.65%	\$2,988,109,469	2.23%	50.00%	63%	37%

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

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

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