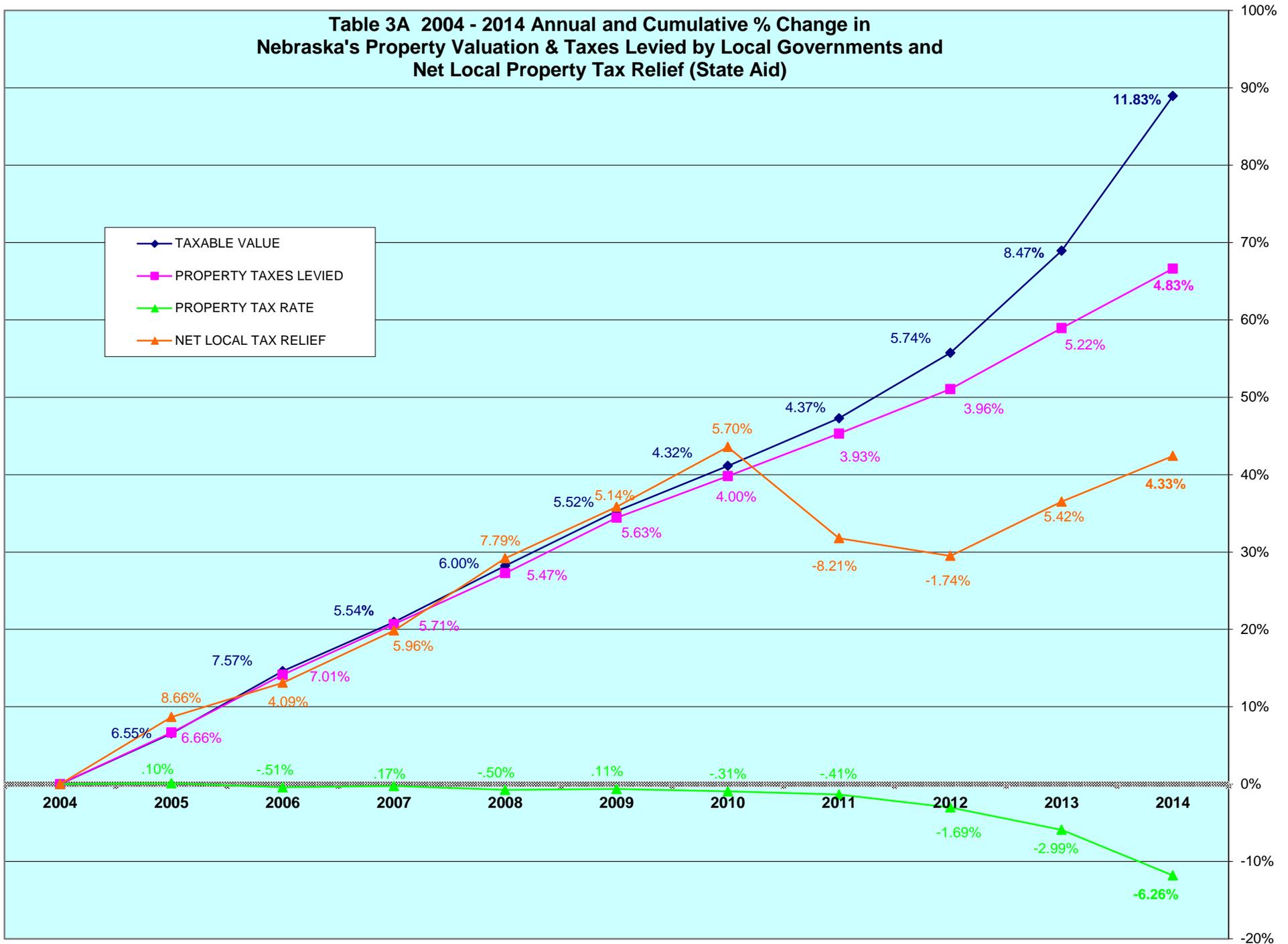


**Table 3A 2004 - 2014 Annual and Cumulative % Change in
Nebraska's Property Valuation & Taxes Levied by Local Governments and
Net Local Property Tax Relief (State Aid)**



**Table 3B Data for Graph; Annual & Cumulative % Change 2004-2014
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
2004	109,123,243,710	--	-	2,139,541,101	--	-	1.9607%	--	-	923,134,106	--	-
2005	116,267,633,375	6.55%	6.55%	2,281,998,269	6.66%	6.66%	1.9627%	0.10%	0.10%	1,003,059,425	8.66%	8.66%
2006	125,064,178,626	7.57%	14.61%	2,442,063,582	7.01%	14.14%	1.9526%	-0.51%	-0.41%	1,044,115,705	4.09%	13.11%
2007	131,993,854,563	5.54%	20.96%	2,581,612,508	5.71%	20.66%	1.9559%	0.17%	-0.24%	1,106,391,443	5.96%	19.85%
2008	139,910,063,115	6.00%	28.21%	2,722,852,264	5.47%	27.26%	1.9461%	-0.50%	-0.74%	1,192,594,257	7.79%	29.19%
2009	147,626,212,873	5.52%	35.28%	2,876,126,176	5.63%	34.43%	1.9482%	0.11%	-0.64%	1,253,922,800	5.14%	35.83%
2010	154,005,148,221	4.32%	41.13%	2,991,080,851	4.00%	39.80%	1.9422%	-0.31%	-0.94%	1,325,370,182	5.70%	43.57%
2011	160,728,246,466	4.37%	47.29%	3,108,747,898	3.93%	45.30%	1.9342%	-0.41%	-1.35%	1,216,503,041	-8.21%	31.78%
2012	169,958,724,711	5.74%	55.75%	3,231,879,749	3.96%	51.05%	1.9016%	-1.69%	-3.01%	1,195,396,629	-1.74%	29.49%
2013	184,353,161,915	8.47%	68.94%	3,400,720,239	5.22%	58.95%	1.8447%	-2.99%	-5.92%	1,260,229,265	5.42%	36.52%
2014	206,170,399,495	11.83%	88.93%	\$ 3,565,078,704	4.83%	66.63%	1.7292%	-6.26%	-11.81%	\$ 1,314,783,152	4.33%	42.43%

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., 2014 = FY 2014-2015, per DAS Budget Division March 2015. Value, Taxes, and Tax Rates from Certificates of Taxes Levied Reports (CTL), filed with Property Assessment Division.

Table 3C 2004 to 2014 State Aid History, By Categories (continued)

	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 Actual	FY2013-14 Actual	FY2014-15 Appropriation
Aid to Municipalities	11,257,193	11,257,193	11,257,193	11,257,193	11,257,193	11,482,763	10,964,566	0	0	0	0
Total Municipalities	11,270,426	11,257,193	11,257,193	11,257,193	11,257,193	11,482,763	10,964,566	0	0	0	0
Aid to Counties	4,965,866	4,965,866	4,965,866	4,965,866	4,965,866	4,841,719	4,623,222	0	0	0	0
County Tax Relief Program				1,500,000	1,500,000	1,500,000	1,396,500	0	0	0	0
Jail Reimbursement Assistance	3,501,405	3,501,405	3,910,000	3,910,000	3,910,000	3,812,250	3,640,210	0	0	0	0
County Juvenile Services Aid	1,234,669	1,281,220	1,401,682	1,397,878	1,540,873	1,516,637	1,479,993	1,420,773	1,434,096	2,269,438	4,950,000
Total Counties	9,701,940	9,748,491	10,277,548	11,773,744	11,916,739	11,670,606	11,139,925	1,420,773	1,434,096	2,269,438	4,950,000
State Aid to Schools (TEEOSA)	634,000,591	700,182,624	718,368,450	768,613,973	839,390,581	893,839,639	972,631,575	881,998,643	852,080,043	906,581,331	913,571,842
Special Education	159,293,530	163,369,236	171,445,738	176,273,834	181,290,231	183,447,623	178,769,902	183,657,518	191,361,521	201,799,659	213,767,961
School Lunch	421,087	421,087	421,087	421,087	421,087	410,560	392,032	392,032	392,032	392,032	392,032
School Breakfast Reimbursement	271,378	271,378	228,417	414,800	399,065	412,071	438,283	451,927	386,501	517,470	453,008
Summer Food Service										140,000	130,000
Early Childhood Programs	1,776,808	3,944,047	3,820,017	3,747,267	4,195,642	3,204,686	3,286,856	2,920,885	3,423,668	4,118,572	9,761,864
Vocational & Adult Education	221,283	222,352	179,630	267,560	226,276	263,509	207,301	223,359	166,919	127,600	214,664
Learning Community Aid				0	500,000	1,000,000	882,275	882,275	882,275	725,000	725,000
ESU Core Services/Technology	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	13,761,396	14,051,761
Gifted Education/High Ability Learners	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	2,230,065	2,285,816
Wards of the Court	12,199,350	16,360,219	13,405,444	16,375,963	17,042,823	17,106,298	16,265,017	14,776,399	13,823,142	14,295,518	17,540,376
School Employees Retirement	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	21,886,230	41,898,477
Total Education	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	1,106,092,386	1,166,574,873	1,214,792,801
Community Colleges	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	91,384,953	95,040,351
Total Community Colleges	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	91,384,953	95,040,351
Natural Resources Districts	1,545,502	1,545,502	1,545,502	1,545,502	1,545,502	1,503,939	1,436,069	0	0	0	0
Homestead Exemption	50,455,089	53,724,132	56,749,803	62,355,697	60,633,379	65,569,800	68,607,607	67,574,378	67,229,038	64,730,230	73,521,000
LB 881/367 Property Tax Credit				104,393,442	113,383,081	114,346,176	113,689,195	113,843,519	113,888,038	114,429,015	140,000,000
Statewide Total	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	1,376,513,705	1,439,388,510	1,528,304,152
<i>Net Local Relief excluding Homestead & PTX Credit</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>\$1,195,396,629</i>	<i>\$1,260,229,265</i>	<i>\$1,314,783,152</i>

Table 3D 2004 to 2014 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
2004	2,139,540,101	230,088,754	2,369,628,855			923,134,106			3,292,762,961			72%	28%
2005	2,281,998,269	213,287,796	2,495,286,065	5.30%	5.30%	1,003,059,425	8.66%	8.66%	3,498,345,490	6.24%	6.24%	71%	29%
2006	2,442,063,582	214,130,117	2,656,193,699	6.45%	12.09%	1,044,115,705	4.09%	13.11%	3,700,309,404	5.77%	12.38%	72%	28%
2007	2,581,612,508	219,078,410	2,800,690,918	5.44%	18.19%	1,106,391,443	5.96%	19.85%	3,907,082,361	5.59%	18.66%	72%	28%
2008	2,722,852,264	221,378,068	2,944,230,332	5.13%	24.25%	1,192,594,257	7.79%	29.19%	4,136,824,589	5.88%	25.63%	71%	29%
2009	2,876,126,176	220,070,943	3,096,197,119	5.16%	30.66%	1,253,922,800	5.14%	35.83%	4,350,119,919	5.16%	32.11%	71%	29%
2010	2,991,080,851	220,689,177	3,211,770,028	3.73%	35.54%	1,325,370,182	5.70%	43.57%	4,537,140,210	4.30%	37.79%	71%	29%
2011	3,108,747,989	225,775,586	3,334,523,575	3.82%	40.72%	1,216,503,041	-8.21%	31.78%	4,551,026,616	0.31%	38.21%	73%	27%
2012	3,231,879,749	230,140,919	3,462,020,668	3.82%	46.10%	1,195,396,629	-1.74%	29.49%	4,657,417,297	2.34%	41.44%	74%	26%
2013	3,400,720,239	240,581,107	3,641,301,346	5.18%	53.67%	1,260,229,265	5.42%	36.52%	4,901,530,611	5.24%	48.86%	74%	26%
2014	\$3,565,078,704	251,776,420	\$3,816,855,124	4.82%	61.07%	\$1,314,783,152	4.33%	42.43%	\$5,131,638,276	4.69%	55.85%	74%	26%

Tax Relief Hmstd & Tax Credit ⁽²⁾
46,566,167
50,455,089
53,724,132
56,749,803
166,749,139
174,016,459
179,915,975
182,296,802
181,417,897
181,117,076
179,159,245
213,521,000

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	
2003	2,038,627,401			924,883,430			2,963,510,831			69%	31%	
2004	2,139,540,101			923,134,106			3,062,674,207			70%	30%	
2005	2,281,998,269	6.66%	6.66%	1,003,059,425	8.66%	8.66%	3,285,057,694	7.26%	7.26%	69%	31%	
2006	2,442,063,582	7.01%	14.14%	1,044,115,705	4.09%	13.11%	3,486,179,287	6.12%	13.83%	70%	30%	
2007	2,581,612,508	5.71%	20.66%	1,106,391,443	5.96%	19.85%	3,688,003,951	5.79%	20.42%	70%	30%	
2008	2,722,852,264	5.47%	27.26%	1,192,594,257	7.79%	29.19%	3,915,446,521	6.17%	27.84%	70%	30%	
2009	2,876,126,176	5.63%	34.43%	1,253,922,800	5.14%	35.83%	4,130,048,976	5.48%	34.85%	70%	30%	
2010	2,991,080,851	4.00%	39.80%	1,325,370,182	5.70%	43.57%	4,316,451,033	4.51%	40.94%	69%	31%	
2011	3,108,747,898	3.93%	45.30%	1,216,503,041	-8.21%	31.78%	4,325,250,939	0.20%	41.22%	72%	28%	
2012	3,231,879,749	3.96%	51.05%	1,195,396,629	-1.74%	29.49%	4,427,276,378	2.36%	44.56%	73%	27%	
2013	3,400,720,239	5.22%	58.95%	1,260,229,265	5.42%	36.52%	4,660,949,504	5.28%	52.19%	73%	27%	
2014	\$3,565,078,704	4.83%	66.63%	\$1,314,783,152	4.33%	42.43%	\$4,879,861,856	4.70%	59.33%	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
2004	1,199,130,948	112,207,826	1,311,338,774			837,728,592			2,149,067,366			61%	39%
2005	1,262,258,342	117,793,641	1,380,051,983	5.24%	5.24%	915,196,024	9.25%	9.25%	2,295,248,007	6.80%	6.80%	60%	40%
2006	1,327,654,760	117,927,438	1,445,582,198	4.75%	10.24%	952,469,036	4.07%	13.70%	2,398,051,234	4.48%	11.59%	60%	40%
2007	1,400,854,620	120,558,421	1,521,413,041	5.25%	16.02%	997,748,528	4.75%	19.10%	2,519,161,569	5.05%	17.22%	60%	40%
2008	1,475,556,183	121,642,338	1,597,198,521	4.98%	21.80%	1,080,608,347	8.30%	28.99%	2,677,806,868	6.30%	24.60%	60%	40%
2009	1,550,026,699	120,675,819	1,670,702,518	4.60%	27.40%	1,142,299,236	5.71%	36.36%	2,813,001,754	5.05%	30.89%	59%	41%
2010	1,608,710,663	120,945,959	1,729,656,622	3.53%	31.90%	1,215,071,597	6.37%	45.04%	2,944,728,219	4.68%	37.02%	59%	41%
2011	1,670,939,160	123,803,858	1,794,743,018	3.76%	36.86%	1,128,324,243	-7.14%	34.69%	2,923,067,261	-0.74%	36.02%	61%	39%
2012	1,749,387,779	126,289,015	1,875,676,794	4.51%	43.04%	1,106,092,386	-1.97%	32.03%	2,981,769,180	2.01%	38.75%	63%	37%
2013	1,846,769,945	132,288,958	1,979,058,903	5.51%	50.92%	1,173,524,571	6.10%	40.08%	3,152,583,474	5.73%	46.70%	63%	37%
2014	\$1,953,814,888	\$138,509,485	\$2,092,324,373	5.72%	59.56%	\$1,214,792,801	3.52%	45.01%	\$3,307,117,174	4.90%	53.89%	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).