

Table 27 Estimate of Personal Property Valuation Exempted Under LB 775 By Class In Each County (Tax Year 1999)

The following tables show the value of personal property exempted for 1999 and cumulative for tax years 1988-1999. When a company applies for LB 775 benefits under the \$10 million investment and 100 employees option, a personal property tax exemption is available for

- Turbine-powered aircraft used in connection with the project,

The Department of Revenue conducts field reviews to verify that the companies have met the minimum of \$10 million investment and 100 employees to qualify for property tax exemption of the following property used in connection with the project:

- Mainframe business computers plus certain peripheral components connected to such computers,
- Personal property, which is business equipment located in a single project involved directly in the manufacture or processing of agricultural products. (For applications filed before January 1, 1988, the exemption is for business equipment if the business equipment is utilized in a business which is involved directly in the manufacture or processing of agricultural products, and the business equipment had a minimum aggregate value of ten million dollars.)

County	Airplanes	Computer Equipment	Business Equipment	Total
Adams	\$ 0	\$ 0	\$ 10,334,888	\$ 10,334,888
Buffalo	0	72,651	1,118	73,769
Cheyenne	0	2,611,504	0	2,611,504
Colfax	0	0	21,938,811	21,938,811
Cuming	0	0	626,596	626,596
Custer	0	22,006	0	22,006
Dakota	0	0	17,477,869	17,477,869
Dawson	0	0	10,359,700	10,359,700
Dixon	0	0	10,662,162	10,662,162
Dodge	0	1,094	7,335,338	7,336,432
Douglas	17,773,537	110,090,886	69,558,592	197,423,015
Gage	0	0	91,833	91,833
Hall	61,209	80,507	11,729,306	11,871,022
Knox	0	0	2,660,001	2,660,001
Lancaster	1,877,451	2,289,743	3,628	4,170,822
Lincoln	0	6,648	0	6,648
Madison	0	0	4,965,073	4,965,073
Otoe	0	0	4,460,934	4,460,934
Phelps	0	21,371	0	21,371
Platte	0	244,493	127,714,179	127,958,672
Red Willow	0	0	3,819	3,819
Saline	0	1,061,251	21,403,671	22,464,922
Sarpy	0	6,420,069	2,242,925	8,662,994
Washington	0	0	143,498,035	143,498,035
*Central	9,130,524	0	0	9,130,524
Total	\$28,842,721	\$122,922,223	\$467,068,478	\$618,833,422

* Centrally assessed property with value distributed throughout the state. These figures represent our estimates of the values exempted.

Table 28 Estimate of Personal Property Valuation Exempted Under LB 775 By Class In Each County (Cumulative for Tax Years 1988-99)

County	Airplanes	Computer Equipment	Business Equipment	Total
Adams	\$ 0	\$ 0	\$ 106,622,453	\$ 106,622,453
Box Butte	0	102,472	0	102,472
Buffalo	0	2,009,046	61,375	2,070,421
Butler	0	41,145	0	41,145
Cheyenne	0	2,611,504	0	2,611,504
Colfax	0	0	80,082,386	80,082,386
Cuming	0	0	7,047,045	7,047,045
Custer	0	655,329	10,194	665,523
Dakota	0	0	187,165,036	187,165,036
Dawes	0	171,909	0	171,909
Dawson	0	0	192,451,333	192,451,333
Dixon	0	504,272	111,246,728	111,751,000
Dodge	0	258,329	29,191,043	29,449,372
Douglas	165,588,668	1,533,487,377	390,381,276	2,089,457,321
Gage	0	62,719	1,150,095	1,212,814
Hall	783,660	1,170,144	54,380,096	56,333,900
Knox	0	0	64,745,438	64,745,438
Lancaster	17,059,033	66,141,563	240,499	83,441,095
Lincoln	0	1,546,512	48,451	1,594,963
Madison	0	6,943	76,914,226	76,921,169
Otoe	0	0	8,644,692	8,644,692
Phelps	0	1,534,760	0	1,534,760
Platte	0	8,539,023	706,098,566	714,637,589
Red Willow	0	0	27,654	27,654
Saline	0	3,614,258	122,953,761	126,568,019
Sarpy	7,911,346	45,987,545	36,460,778	90,359,669
Scottsbluff	0	345,383	0	345,383
Seward	0	141,359	0	141,359
Washington	0	340,809	493,739,530	494,080,339
Wayne	0	117,223	0	117,223
York	0	366,371	0	366,371
*Central	63,789,708	0	0	63,789,708
Total	\$255,132,415	\$1,669,755,995	\$2,669,662,655	\$4,594,551,065

* Centrally assessed property with value distributed throughout the state. These figures represent our estimates of the values exempted.