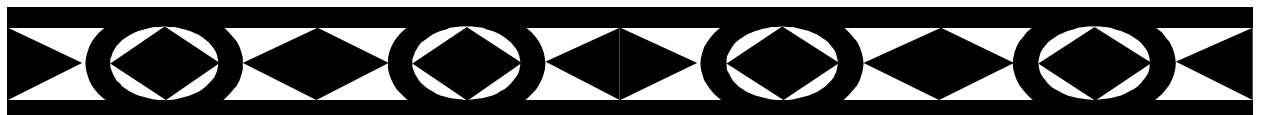


Nebraska
Department of Property
Assessment & Taxation

2002
Annual Report



STATE OF NEBRASKA
DEPARTMENT OF PROPERTY ASSESSMENT & TAXATION

2002 ANNUAL REPORT

PREFACE

This is the **fourth** annual report published for our agency. As of July 1, 1999, the former Property Tax Division of the Department of Revenue became a separate agency called the Department of Property Assessment & Taxation, directed by the Property Tax Administrator. All property tax data prior to 1999 can be found in the Department of Revenue's Annual Report.

The purpose of our annual report is to provide interested citizens with pertinent information about property valuations, tax rates, and taxes levied for local governments. The annual report focuses on summary information for the current tax year and also provides historic data for the state.

The information contained in this annual report should be viewed as a source material. Although every attempt for accuracy is made, this report should not be viewed as a substitute for independent research or legal document in place of an attorney's opinion.

A sincere thank you is extended to all Nebraska assessors for their efforts in reporting data which serves as the basis for much of our annual report.

The Department of Property Assessment & Taxation appreciates any comments that you may have regarding the format, content and usefulness of this information.

Nebraska Department of Property Assessment & Taxation

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- ★ Main Office
- Regional Offices
- Assessment Offices

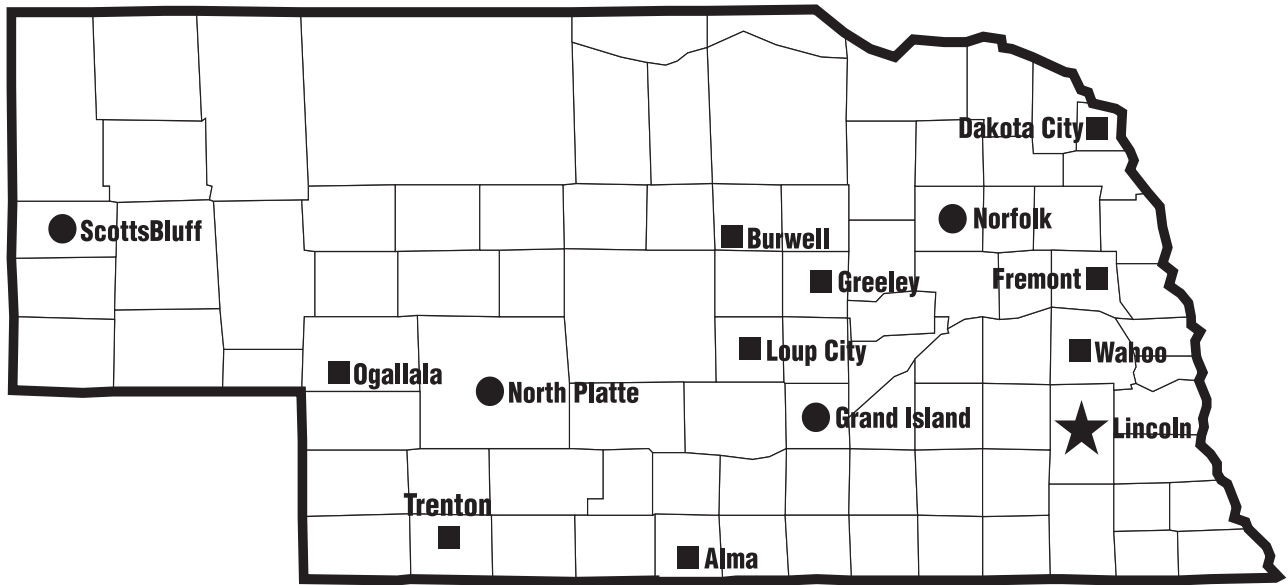


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PURPOSE

The purpose of the Nebraska Department of Property Assessment and Taxation¹ is to develop information, in various formats, that assists the administrators, payers and beneficiaries of the property taxes to make informed decisions concerning the quality of the assessment function of the property tax system in Nebraska. Beginning on July 1, 1998, the Department assumed the assessment function in several counties in Nebraska.

The Department, directed by the Property Tax Administrator², is statutorily created and is governed by the Nebraska Constitution and statutes. Its functions include, but are not limited to, the following:

- To provide legal, policy and assessment information through regulations, rulings, directives, standards, manuals, and education, to the county assessors and other assessing officers to ensure the uniform execution of the property tax laws³.
- To administer the assessment function in counties which have transferred that responsibility to the Property Tax Administrator⁴.
- To provide advice concerning the assessment of real property to ensure the uniform and proportionate valuation of real property⁵.
- To provide information to the property owner concerning the level of value and quality of the assessment of real property in each county⁶.
- To determine the assessable valuation of all taxable property in each school district⁷.
- To value and distribute the value of property required to be valued by the state, such as railroad companies, public service entities, car companies, and air carriers⁸.
- To administer the assessment administrative program for contracted counties⁹.
- To determine the appraised value for the public sale of educational lands.¹⁰
- To determine the eligibility for exemption of certain personal property subject to compliance with the Employment and Investment Growth Act (LB775).¹¹

¹ 77-701.

² 77-701 and 77-702.

³ 77-1330.

⁴ 77-1340 to 77-1340.03.

⁵ 77-702 (2).

⁶ 77-1327.

⁷ 79-1016.

⁸ 77-600's, 77-800's, and 77-1244 to 77-1250.05.

⁹ 77-1331.

¹⁰ 72-258.03.

¹¹ 77-4105.

DIVISIONS of Nebraska Department of Property Assessment & Taxation

Property Tax Administrator

The Property Tax Administrator is the chief executive officer of the Department of Property Assessment and Taxation. The qualifications and duties of the Property Tax Administrator are established by statute (see, Neb. Rev. Stat. section 77-701 and 77-702). The Property Tax Administrator is appointed by the Governor, with the approval of a majority of the members of the Legislature, for a six-year term.

Administration

The Administration Division is responsible for management of the support functions of the Department such as budget and accounting, personnel, and performs general office administration for all divisions. This division includes the Research Director of State and Local Finance, which is a shared position with the Department of Administrative Services – Budget Office. The Research Director works with other state agencies on research and analysis of state and local tax and spending policy, both historical and forecasted, for policy development of state and local finance issues

Policy/Legal

The Policy/Legal Division is responsible for all legal matters for the Department. The Department currently has one attorney to serve all legal functions. Additionally, the Department has Associates that provide policy functions such as legislation, regulations, correspondence, coordination of education for assessor's certification, and promulgation of the Nebraska Assessor Reference Manual and Agricultural Land Manual, information guides/brochures, and other associated duties. This Division is responsible for specific statutory duties, including: valuation of state assessed property (railroad companies, public service entities, car companies and air carriers); distribution of car company and air carrier taxes; creation of the Tax Increment Financing Annual Report; determination of the appraised value for the public sale of educational lands; determination of the eligibility for exemption of certain personal property subject to compliance with the Employment and Investment Growth Act; annual certification of school adjusted valuation used in state aid calculations; administrative reports filed by counties for data collection of valuation and property tax information; preparation of the Department's Annual Report; and to provide specific support functions to users of the computer software program (PTAS/CAMA) that the Department provides to its assessment offices and contracted counties.

Information Technology

The Information Technology Division is responsible for the Department's personal computer environment and providing advice and assistance to all Department staff on the utilization of the

programs used by the Department. This division includes the Department's data entry staff which performs support functions to all divisions. Currently, this Division's staff troubleshoots all technology issues and administers the GIS – Geographic Information Systems and associated data bases, e.g. maps with pertinent characteristics that impact valuation, taxation, equalization, etc. This staff is also responsible for the administration of the computer software program for the Property Tax Administrative System/Computer Assisted Mass Appraisal Division (PTAS/CAMA). This program is used by the Department's assessment offices and counties contracted with our office.

Measurement

The Measurement Division is responsible for ascertaining the level of value and quality of assessment of all real property in each county. This Division works directly with county officials and provides advice and guidance on all issues of the assessment process, with particular focus on the assessment of real property. This Division develops the sales file that is used throughout the assessment process, including: determining the adjusted valuation for school districts; information for the Reports and Opinions of the Property Tax Administrator provided to the Tax Equalization and Review Commission; and, valuation information for use by the county assessors. The sales file is a statutorily required database containing sales of real property for use in valuation and measurement. The two groups of employees in this Division are the Field Liaisons and the Reviewers. Both the Liaisons and the Reviewers are located throughout the state, so that they are experienced in the area of their work and are readily available for assistance to the counties that they serve. The Liaisons work with the county assessors on analysis of sales information and other assessment issues. The Reviewers conduct the sales review and verification process for all agricultural and commercial real property sales.

Assessment

The Assessment Division is responsible for performing the assessment function in counties where the function has been assumed by the Department. These functions include management of the assessment office in each county and the appraisal of all real property in each county. Currently, the Department has assumed the assessment function in the following nine counties: Dakota, Dodge, Garfield, Greeley, Harlan, Hitchcock, Keith, Saunders and Sherman. While the process for managing the assessment office is fairly unchanged as a result of the state assumption, the Department's philosophy regarding the appraisal function is different from that of an individual county. The Department is creating an appraisal staff that is to be shared among the counties that are assumed. It is hoped that sharing these resources will allow for a more efficient allocation of resources. While some of the counties are large and active enough to justify their own appraiser or appraisers, some of our counties are small enough to share appraisal staff if they are located close to one another.

PROPERTY TAX HISTORY

Since the beginning of Nebraska's statehood, property tax was a major source of state and local operating revenue. This tax was initially adopted by the Territorial Legislature in 1857. The growing need for public services and changes in economic structure caused property taxes to steadily increase. This in turn prompted the necessity for relieving property taxes and providing new sources of revenue.

In November 1966, approval of a constitutional amendment abolished "state" property taxes. Also, the Legislature repealed the head and poll taxes, the tax on intangible property, the tax on household goods, and certain miscellaneous personal property taxes. In order to replace lost revenues, the Legislature adopted two broad-based taxes in the Revenue Act of 1967; the state sales and use tax and the income tax. In addition to replacing lost state revenue, a portion of the sales and income tax monies were designated to finance state aid programs. At that time, \$35 million was designated annually for aid to school districts. An additional \$10 million each year was distributed to cities and counties to replace lost revenues due to the elimination of intangible property, household goods, and personal effects from the property tax base.

In 1969, the Homestead Exemption Act was passed to provide property tax relief to owners of residential property. It provided for an exemption of \$800 of actual value for residences valued at \$4,000 or more. At that time, it involved about \$3.5 million annually. The homestead exemption benefits have been changed over the years and currently provide for an exemption of all or part of real property taxes, for individuals over 65 with limited income, veterans, and individuals with certain disabilities. Additionally, approximately, \$1.5 million dollars was appropriated for public and junior colleges.

Since 1967, "local" units of government have exclusively levied property taxes. In 2002, Nebraska's local governments levied approximately \$ 1.87 billion in property taxes. In addition, for fiscal year 2002-2003, there is approximately \$ 984.7 million in local tax relief (state aid) appropriated for local governments (see statistical Table 3B & 3C).

Over the years, Nebraska's property tax structure has changed as the Legislature attempted to address various economic concerns. Property tax remains primarily a tax on real property but changes have been made in the classification of property, as well as the level of assessment at which property is taxed. Nebraska's constitution, Article VIII, Section 1, requires uniformity and proportionality both as to the rate and the valuation.

Social and economic trends continue to impact Nebraska citizens' views on all taxes and state aid programs. Meanwhile, the payers and recipients of taxes share in the benefits of public schools, roads, law enforcement, and a number of other public facilities and programs.

SUMMARY OF LEGAL/LEGISLATIVE ACTIONS THAT HAVE SHAPED NEBRASKA'S PROPERTY TAX POLICY

General Overview:

The Nebraska Constitution, Article VIII sets out the general principles upon which the property tax system is built. Specifically, section 1, subsection (1) states, "Taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this constitution." The constitution further defines different principles for real property and personal property and provides for exemptions and preferential valuations.

Real Property:

Nebraska Constitution Article VIII, section 1, subsection (1) directs that the property taxes imposed on real property shall be based upon valuations that are uniform and proportionate. However, for agricultural land, section 1, subsection (4) provides that valuations need not be uniform and proportionate with other classes of real property but must be uniform and proportionate upon all property within the class of agricultural land. Classification changes are addressed in the following sections for agricultural land and personal property. Over time, changes have also been made in the level of assessment at which property is taxed, as follows:

- a) 1920 and prior years, property was assessed at one fifth of its actual value;
- b) 1921 to 1952, property was assessed at its actual value;
- c) 1953 to 1955 property was assessed at 50 percent of its actual value;
- d) 1956 and 1957 property was assessed at 50 percent of its base value;
- e) 1958 to 1980 property was assessed at 35 percent of its actual value;
- f) 1981 to 1992 property was assessed at 100 percent of actual value;
- g) 1992 to current property is assessed at 100 percent of actual value, with the exception of agricultural land which is assessed at 80% of actual value.

Agricultural Land:

1972: Constitutional amendment, Article VIII, section 1, subsection (5); Legislature is authorized to enact laws providing for the valuation of land actively devoted to agricultural or horticultural uses based on its agricultural or horticultural use without regard for other purposes and uses. Subsequently, the Legislature authorized special valuation.

1984: *Kearney Convention Center v. Board of Equal.*, 216 Neb. 292, 344 N.W.2d 620 (1984). Commercial property owners requested that their valuation be equalized with agricultural land which was assessed at a lower level of value.

1984: Constitutional amendment, Article VIII, section 1, subsection (4); agricultural land is defined as a separate and distinct class and authorized the use of any different approach to value agricultural land.

1986: The Legislature adopted a method to value agricultural land according to a formula based on earning capacity. Income streams were averaged by county and the capitalization rate was

fixed in statute. Earning capacity is not similar to the income approach to value as used in professionally accepted appraisal practices.

1987: *Banner County v. State Bd. of Equal.*, 226 Neb. 236, 411 N.W.2d 35 (1987). While the constitution stated that agricultural land was a separate and distinct class of property, the constitution still required that all real and tangible personal property values be uniform and proportionate. Using the earning capacity formula to value agricultural land would have been allowable if the resulting values had been correlated to be proportionate with all other real and tangible personal property.

1990: Constitutional amendment; agricultural land defined as a separate class of real property and removed from the uniform and proportionate clause, meaning that it need not be uniform and proportionate with OTHER CLASSES of property. However, the values of agricultural land must be uniform and proportionate within the class of agricultural land.

1992: The Legislature requires that agricultural land be valued at 80% of actual or market value. All other real property is valued at 100% of actual or market value.

2000: *Bartlett v. Dawes County Board of Equal.*, 259 Neb 954, 513 N.W.2d 810 (2000). Supreme Court ruled that the Tax Equalization & Review Commission could not adjust by market area to achieve inter-county equalization because market areas were not defined as a class or subclass under the statutes.

2001: In response to the Bartlett case, the Legislature provided for a definition of class or subclass of real property as a group of properties that share characteristics not shared by those outside the class or subclass. The classification may be based on parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size, and market characteristics that affect market value.

2002: Legislation was passed requiring the Property Tax Administrator to prepare and issue a comprehensive study to determine the level of value of agricultural and horticultural land that is receiving special valuation.

Personal Property:

1967: The Legislature repealed the head and poll taxes, exempted household goods, clothing and other personal items, and exempted intangible personal property such as stocks, bonds and certificates of deposit.

1970: Constitutional amendment; voters give approval to the Legislature to classify and exempt personal property.

1972-1974: The Legislature partially exempted from taxation agricultural income producing machinery and equipment; business inventory; livestock; grain and seed; and poultry, fish and fur bearing animals. The Legislature provided for a 12.5 percent exemption of actual value for calendar year 1973. The exemption increased by 12.5 percent each year until a total of 62.5 percent was exempt in 1977. Political subdivisions were reimbursed for the tax revenue loss

resulting from these exemptions. In 1974, the Nebraska Supreme Court ruled that personal property tax exemptions were constitutional.

1977-1981: The Legislature completely exempted from taxation the classes of personal property that had been partially exempted except business inventory and livestock were fully exempted in calendar year 1978. The Legislature appropriated \$58.6 million as Personal Property Relief to reimburse local governments for the losses resulting from these exemptions. Business inventories became totally exempt for calendar year 1979 and a reimbursement of \$62.2 million was appropriated for fiscal year 1979-1980. Livestock became totally exempt in calendar year 1980 and a reimbursement of \$70 million was appropriated for fiscal year 1980-1981.

1982: The Legislature eliminated the Personal Property Tax Relief and the Government Subdivision Fund. LB 816 provided for the distribution of aid to community colleges, natural resource districts, incorporated municipalities, counties, and for aid to school districts from the School Foundation and Equalization Fund.

1986: Car line companies began requesting that their personal property be equalized with all personal property. Citing protection under the 1976 Federal Railroad Revitalization and Regulatory Reform Act – the 4-R Act, the car line companies argued that since much of the personal property in Nebraska was exempted from taxation by the legislature (inventory, agricultural machinery and equipment, earth-moving equipment, etc.), therefore their personal property was being taxed to a greater degree than other personal property in Nebraska. Based upon the 4-R Act, the Federal District Court ruled that the Nebraska property tax on personal property of car companies violated the Federal 4-R Act. The State was prohibited from collecting property tax on car companies.

1987: Railroads filed suit against Nebraska arguing that the property tax on railroad personal property violated the Federal 4-R Act. The litigation was settled in 1989, resulting in the railroad companies paying tax on 25 percent of their value attributed to personal property for 1987, 1988, and 1989.

1988: LB 1091 - Created a one time appropriation to reimburse local governments for any losses attributable to the railroad 4R Act litigation that exceeded one percent of expected property tax dollars. After line item vetoes and partial overrides, the amount appropriated to the fund from the Cash Reserve Fund totaled \$7.7 million.

1988-1990: Following the railroads, other centrally assessed companies such as pipelines, telecommunications, and airlines appealed to the State Board of Equalization requesting equalization of their personal property with the exempt property of car companies and railroads. The companies were denied by the State Board and appealed to the Nebraska Supreme Court based on the Nebraska constitutional requirement of uniform and proportionate values for the levy of property taxes.

1989: The Nebraska Supreme Court ruled in favor four pipeline companies for the 1988 tax year, and the State Board equalized their personal property value to zero. In July 1991, the Nebraska Supreme Court ruled on the tax year 1989 equalization requests of centrally assessed companies. The court found that equalization was not an appropriate remedy. All previous personal property

exemptions were declared unconstitutional, effectively overturning the 1974 decision allowing personal property exemptions. As a result of the court's decision on the 1989 cases the State Board reduced the 1990 certified values of the appealing centrally assessed companies by 18.81 percent.

1991: LB 829 – Exempted all personal property from property tax for 1991 only and reimbursed local governments for the loss using a series of revenue-raising proposals including a depreciation surcharge, a temporary reduction in the sales tax collection fee, extending the sales tax to manufacturing energy, and a one-year increase in the corporate occupation tax. The total cost was \$120 million.

1992: Constitutional amendment LR 219CA was adopted and removed personal property from the uniform and proportionate clause of the constitution. It authorized personal property to be either taxed on actual value or net book value while allowing reasonable classifications to be exempt, and set apart a classification for the properties of entities that are protected by federal law, such as railroads. The Legislature passed LB 1063 and the "net-book" concept of taxing depreciable tangible personal property was adopted, rather than taxing personal property based on actual value.

1993: The Nebraska Supreme Court ruled on the appeal of the State Board of Equalization and Assessment's action which reduced the 1990 certified values of the appealing centrally assessed companies by 18.81 percent. The court upheld the State Board of Equalization's remedy which was to refund the difference between the tax the appellants would have been required to pay if all of the exempt property in question had been placed on the tax rolls and taxed.

1994: The legislature exempted livestock from the personal property tax.

Recent Property Assessment Structure Changes:

1996: The property assessment calendar was changed so that statewide equalization is completed first in the process and then property valuation notices are sent to individuals. An individual may then protest his or her property valuation to the county board of equalization (LB 452 -1995).

1996: The Tax Equalization and Review Commission (TERC) replaced the State Board of Equalization and Assessment in the equalization of property valuations. In addition to its constitutional statewide equalization duties, the Commission replaced the district court for the purpose of hearing individual appeals from decisions of the Property Tax Administrator, Department of Motor Vehicles, or the county board of equalization involving the valuation and taxation of property. Commissioners are appointed by the Governor and serve six-year terms (LB 452 -1995).

1996: For purposes of TERC's statewide equalization of real property, the Legislature established acceptable ranges for the level of value for each class of property. The acceptable ranges for the level of value are 74 to 80% of actual value for agricultural land and 92 to 100% for all other real property (LB 452 -1995).

1996: The Property Tax Administrator position is created to oversee the Property Tax Division of the Department of Revenue. The powers and duties of the State Tax Commissioner relating to

valuation and taxation of property were transferred to the Property Tax Administrator. The Property Tax Administrator is appointed by the Governor and approved by the Legislature to serve a six-year term (LB 452 -1995).

1998: Beginning July 1, 1998, a county board may vote by resolution to have the Property Tax Administrator assume the county assessment function. The state would become fiscally responsible for the assessment functions in that county. County assessor and employees of the assessor's office in those counties become state employees. *(To date, 9 out of 93 counties have turned the assessment function over to the state).*

1998: LR 45 CA placed four separate constitutional amendments on the 1998 general election ballot as follows: (1) strike the requirements that motor vehicle taxes be distributed to local governments in proportion to property taxes levied, (2) provide for the merger or consolidation of cities and counties, (3) limit the property tax exemption for government property to property used for a public purpose, and (4) strike all references to townships in the Constitution. The first three amendments succeeded while the fourth failed.

1999: Beginning July 1, 1999, the former Property Tax Division of the Department of Revenue became a separate agency called the Department of Property Assessment and Taxation, directed by the Property Tax Administrator.

2001: Beginning January 1 2001, property of the state and its governmental subdivisions that is not used or not being developed for a public purpose is taxable, based on Constitutional Amendment to Article VIII, section 2, subsection (1). Previously, all governmentally owned property, no matter how used, was exempt from property taxation. The original legislation, LB 271, passed in 1999 and implementation was delayed until 2001.

Motor Vehicles:

1997: The Legislature passed LB 271, changed the method for taxation of motor vehicles to a uniform, statewide tax and fee system rather than according to value. The fee is a nominal amount, generally between \$5 and \$30 and the proceeds are distributed to cities and counties based on the Highway Trust Fund dollars. The motor vehicle tax is determined from a table that begins with the MSRP of the vehicle is new and declines with the age of the motor vehicle. Responsibility for motor vehicle taxation was shifted from the county assessor to the county treasurer.

1998: LR 45 CA amended the constitution, eliminating the requirement that motor vehicle taxes be distributed to local governments in proportion to property taxes levied.

1999: LB 142 – Implemented part of LR 45CA by providing that the proceeds from the motor vehicle tax be distributed 60% to the school district where the vehicle is registered, 22% to the county and 18% to the city except in Douglas County where the city-county shares are reversed.

Homestead Exemption:

1969: Homestead exemption program was created with the intent to exempt from property taxation all or a portion of the value of the residence of individuals meeting certain criteria. The original cost of the program was \$6.4 million and today the cost is approximately \$41 million.

1983: Eliminated a general homestead exemption that exempted the first \$800 of value of a homestead valued at \$4000 or more. The cost savings was \$4.7 million.

1984: LB 809 - Adopted a general homestead exemption of \$3000 and required property tax statements to reflect that the state was financing the exemptions. This was estimated to cost about \$18 million. However, the program was delayed and the repealed after one year. It was never implemented.

1986: LB 1268 - Provided for a sliding scale for homestead exemption benefits for elderly and disabled beneficiaries as income increased.

1988: LB 1105 eliminated the sliding scale of benefits for homestead exemptions and provided that those with income below the filing threshold of \$10,400 received the full \$35,000 exemption.

1989: LB 1105 granted an 8 ½% reduction in property valuation or a \$5,400 general homestead exemption for 1989 only, the reductions to be financed by the state. Total cost \$114 million.

1994: LB 802 enacted significant changes to homestead exemption program; redefined household income, increased the amount of exemption, required the filing of an income statement, placed limits on the value of the home for which an exemption application is made, and implemented a sliding scale that allows partial exemption as income increase. Overall, these changes were revenue neutral.

1999: Increased the homestead exemption income eligibility amounts and expanded the definition of disability for purposes of eligibility. The cost of the expansion was \$8.8 million, pursuant to LB 179.

State Aid to Education (TEEOSA):

1990: The Legislature enacted LB 1059, Tax Equity and Educational Opportunities Support Act (TEEOSA). LB 1059 increased the sales tax rate from 4% to 5% and the income tax rates by 8.5% for 1990 and an additional 8.5 % for 1991 to fund the act. This landmark school finance legislation dramatically increased state aid distributed to schools in an “equalized” manner. School costs were calculated per student within nine “tiers” or groups of similarly-sized schools and the formula enabled each school district to finance the average cost per student for the tier with a combination of state aid and property taxes at a defined “local effort rate”. The rate varied based on the amount of appropriation available. LB 1059 also “rebated” 20% of the income tax paid by residents of the district to the district. Total cost when fully implemented was about \$210 million. The purpose of LB 1059 was to provide additional state aid to schools, reduce the reliance on property taxes to fund public education, and to try to remedy inequities in educational fiscal resources for students, reduce the reliance on property taxes to fund public education.

While the formula for distributing state-aid has been adjusted several times since 1990, measuring each school district's ability to generate revenue through property taxes remains an important component in the school-aid formula.

1994: Beginning in 1994, the assessable property valuation (agricultural land at 80% of actual value and all other real property at 100% of actual value) of each school district has been determined by the Department of Property Taxation and Assessment each year. This provision "levels the playing field" and prevents a school district from receiving an unfair advantage in the school-aid formula if their property valuations are at a lower level than other school districts.

1996: The Legislature enacted LB 1050 which revised the school aid formula to (1) limit the amount of income tax rebate to \$82 million, (2) change the distribution of Insurance Premium Tax dollars from per student to being included as part of the equalization aid program, and (3) created an incentive for schools that consolidate.

1997: LB 806 revised the school aid formula by eliminating the tiers created in LB 1059 (1990) and providing for only three cost groupings, sparse, very sparse, and standard. The bill also provided for allocation or calculation of the budget for Class I schools that are part of a Class VI system or are affiliated with another K-12 district, thus integrating the levy of each "system" into the levy limits of LB 1114 (1996). Finally, the bill increased the appropriation for the school aid by \$110 million.

1998: LB 149 - Made a school finance change that provided that the amount of school aid to be provided by the state is to be the full amount needed to fund all calculated needs for schools, assuming the local effort rate is equal to 10 cents less the levy limit.

2002: LB 898- Statutorily reduced the calculated needs of schools by about 1 ¼% for 2002-2003 through 2004-2005 to reduce school aid by about \$22 million.

Other Recent Property Tax Policy Changes:

1996: LB 1114 Imposed levy limits on all local governments to limit the total property tax rate (excluding exceptions) to \$2.24 per \$100 of taxable value beginning in 1998 and \$2.13 when fully implemented in 2001. Exceptions were for bonded debt, grandfathered building fund projects for schools, grandfathered capital lease purchases, and voter-approved overrides. Another crucial change was the concept of allocated levies, wherein counties were responsible for including the levy of small miscellaneous governments within the 45 cent limit of the county.

1996-1997: LB 299 imposed certain budget limits. For all political subdivisions, except schools and SID's 5 years old or less, the budget limit for restricted funds for fiscal year '96-'97 was 2% plus population growth. For fiscal year '97-'98 the budget limit was the prior year's total of restricted funds plus population. For school districts the budget limit for general fund expenditures, other than special education, for fiscal year '96-'97 was 2% plus the percent increase in the number of students. For fiscal year '97-'98 the budget limit was the prior year's general fund expenditures, other than special education, plus the increase in students. There were certain statutory exceptions to the limits and provisions to exceed the limit by 1% required a 75% vote of the governing body.

1996: LB 1177 Created a Municipal Equalization Fund and provided for aid to municipalities that are unable to raise the average amount of property tax revenue per capita with the average property tax levy. The bill also allowed counties to levy a sales tax of up to 1.5% to support the county share of jointly provided public safety services.

1997: LB 269 – (1) Changed the levy limits for Community Colleges from eight cents through 2000-2001 and four cents thereafter to eight cents through 1999-2000 and seven cents thereafter, (2) created a new equalization formula for funding Community Colleges that makes up for any differences between the maximum levy times the valuation for the area and 40% of the total spending allowed to the area, (3) provided for levy allocation by municipalities for Community Redevelopment Authorities, city airport authorities and other entities created by cities, and (4) divided municipalities into three different size groupings for purposes of the state's city equalization formula, per LB1177 (1996).

1998: LB 695- Provided an equalization aid program for counties. The program distributes about \$6 million annually to counties that are unable to generate the average number of dollars per road mile by levying the average county property tax rate. The bill also provided that counties receive \$35 per day for state prisoners held in county jails.

1998: LB 1120 - Created an aid program for rural and suburban fire protection districts that cooperate by setting a uniform tax rate to finance these services in the great majority of any one county. The aid amount is \$10 per rural resident within the agreement. The annual cost is about \$2.5 million.

1999: LB 881 Used the Cash Reserve Fund to provide for specific property tax relief programs. For 1999, \$30 million was distributed to Community Colleges based on valuation. The additional distribution to Community Colleges was also repeated in 2000 using General Funds. Finally, in 2001, \$35 million was transferred to the General Fund to help finance the additional school aid needed to fund the reduction in levy limit for schools from \$1.10 per \$100 of taxable value to \$1.00.

1999: LB 881 also provided for \$25 million for the Relief to Property Taxpayers Act. The act provided direct local property tax relief to all taxable real property in the form of a tax credit and is displayed on the tax statement. The credit, for year 2000, provided \$30.54 in property tax relief for every \$100,000 in taxable value. In other words, for every \$100,000 in taxable value, the state will pay the local taxing subdivisions \$30.54 that otherwise would have been collected from the taxpayer. Due to state budget constraints, the Legislature did not appropriate any monies to the Relief to Property Taxpayers in 2001 and subsequently repealed the Act in 2002.

2002 LEGISLATION

LB 994. Contained the emergency clause and became effective April 19, 2002. This legislation had several other legislative bills amended into it to cover a variety of different issues.

Section 2 requires interest and penalties paid on the delinquent taxes under the Community Development Law to be distributed in the same proportion as the taxes of the political subdivisions. In other words none of the interest and penalties is to go to pay off the bonds or financing. **Amends 18-2147**

Sections 5 and 6 expands the list of documents under section 49-1201 that was amended in 2001 into sections 49-1202 and 49-1203. These statutes allow the postmark date to be considered the filing date for documents and reports with state agencies and political subdivisions. This also allows the date of registration or date of certification to be considered the postmark date. **Amends 49-1202 and 49-1203**

Section 7 requires that an application for a certificate of title for a mobile home be accompanied by a certificate that states that sales or use tax has been paid on the purchase or that the transfer of title was exempt. The county clerk still has to go ahead and issue the title and notate the lien and deliver the title to the lien holder even if the exemption certificate does not accompany the application for title. **Amends 60-106**

Section 10 allows an organization that assists students in obtaining, processing or guarantying of federally reinsured student loans for higher education, an exemption from property taxes. **Amends 77-202**

Section 11 allows the Property Tax Administrator to waive the 30 day notice requirement for non-attendance by the assessor or an employee of the assessor's office at the annual course of training. **Amends 77-415**

Section 12 requires the assessor to send notice of valuation change to whoever the owner of record is as of May 20 for every item of real property with an assessed value different than that of the previous year. **Amends 77-1315**

Section 13 changes the amount spent on improvements from \$1,000 to \$2,500 before an information statement is needed under section 77-1318.01. This does not change building permits that maybe required by counties or municipalities. **Amends 77-1318.01**

Section 14 requires the Property Tax Administrator to issue a comprehensive study developed through the use of professionally accepted mass appraisal techniques in order to determine the level of value of agricultural and horticultural land that's receiving the special valuation when such level cannot be determined through ratio studies. **Amends 77-1327**

Section 15 provides that the county board can only adopt a resolution for the Property Tax Administrator to assume the office of the county assessor on or before October 31, of a year evenly divisible by four. The transfer to the state can be no sooner than July 1 of the second year after the adoption of the resolution. The Property Tax Administrator by December 15 following

the resolution of the county board, may either approve or deny the assuming of the county assessment function. If the assumption of the assessment function is approved the Property Tax Administrator shall seek a sufficient appropriation from the Legislature to perform the required assessment duties. If sufficient appropriation is not made by the Legislature, the Property Tax Administrator shall notify the county on or before July 1 the the assessment function will not be undertaken. **Amends 77-1340**

Section 16 adds definitions for lessee and taxpayer for purposes of the special valuation as it pertains to qualified agricultural and horticultural land. Lessee is a person leasing agricultural or horticultural land from the state or political subdivision that is subject to taxation under 77-202.11 or LB 271. Taxpayer is the owner or lessee responsible for paying the taxes levied. **Amends 77-1343**

Section 17 changes the language throughout the special valuation application process from owner to taxpayer. **Amends 77-1345**

Section 18 adds the “sale or transfer to the state or its political subdivisions” as another disqualifier for removing the special valuation from qualified agricultural and horticultural land. **Amends 77-1347**

Section 19 allows land owned by a public entity that has been receiving the special valuation not to have to pay the increased taxes on the recapture valuation when the land is converted to being used for a public purpose or is exchanged for other land to be used for a public purpose. **Amends 77-1348**

Section 20 requires assessors to report data concerning the assessed valuation of agricultural and horticultural land to their respective agricultural and horticultural land valuation board. No report shall be required before March 20 or after April 1. **Amends 77-1380**

Section 30 requires the Property Tax Administrator to use the comprehensive ratio study or other studies developed which are in compliance with professionally accepted mass appraisal techniques for determining the level of value for each school district. This level of value will be used for school aid purposes. **Amends 79-1016**

ADMINISTRATION OF PROPERTY ASSESSMENTS AND TAXATION

All property in the state of Nebraska is subject to property tax unless an exemption is mandated by the Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation is adopted by the Legislature. Federal law may supersede the Nebraska Constitution with regard to taxation of property owned by the federal government or its agencies or instrumentalities. All property in the state of Nebraska, which is subject to taxation, shall be valued as of January 1, 12:01 a.m., of each year.

The assessor is responsible for valuing all real and personal property with the exception of railroads, public service entities, and specific personal property of air carrier and rail car line companies, which are assessed by the Property Tax Administrator. The valuation of real property is determined according to mass appraisal techniques, including but not limited to the following: (1) comparing sales of properties with known or recognized values, taking into account location, zoning, and current functional use; (2) income approach; and (3) cost approach. The valuation of personal property is determined using a statutory method of depreciated values similar to the Federal Modified Accelerated Cost Recovery System and 150 percent declining balance depreciation schedules. All real property is assessed at or near 100% of actual value, except agricultural land is assessed at or near 80% of actual value. Personal property is assessed at 100% of the net book taxable value as determined by the statutory method.

Between January 1 and March 20 of each year, the assessor updates and revises the real property assessment roll. By April 15, agricultural and horticultural land valuation boards (AHLVB) may order an assessor to make changes to agricultural land values. Decisions of the AHLVB may be appealed to the Tax Equalization Review Commission (TERC), within 15 days of their published notice of action. Between April 1 and May 15 the TERC has the authority to adjust by a percentage the valuation of classes or subclasses of real property in any county in order to achieve equalization of property values. Decisions of the TERC may be appealed to the Nebraska Court of Appeals.

The assessor revises the real property assessment rolls, for any actions taken by the agricultural and horticultural land board or TERC, and notifies property owners of value increases or decreases by June 1. Individual protests of real property valuations may be made to the county board of equalization. The county board of equalization may adjust the protested value of individual properties. Decisions of the county board of equalization may be appealed to the TERC.

Personal property is self reported by the taxpayer, on or before May 1. If the assessor makes changes to the reported valuation a notice must be sent to the taxpayer. The action may be appealed to the county board of equalization.

On or before August 10, the TERC equalizes the real property of centrally assessed railroad and public service companies with the statewide level of assessment. The Property Tax Administrator certifies centrally assessed values to the counties.

On or before August 20, the assessor compiles and certifies the total taxable value (real, personal, and centrally assessed) to each local government taxing subdivision for rate setting purposes.

Each year, on or before October 15, the county board of equalization levies the necessary taxes, within the limits of the law, for operation of all functions of county government, school districts, cities, etc. The tax rates for these various local government taxing subdivision are determined by the dividing the subdivision's annual tax request by the current total taxable value within their boundaries. The tax rates are expressed as \$1.00 per \$100 dollars of taxable value.

Property taxes are determined by multiplying the property's taxable value by the total consolidated tax rate for the tax district in which the property is located. The tax district is comprised of various governing bodies empowered to levy property taxes for services, such as county government, school district, city, etc.

On or before November 22, the assessor transcribes the real property tax list and delivers it to the county treasurer for collection of property taxes. All real and personal property taxes, including taxes of centrally assessed railroad and public service companies, are due December 31. The first half of the tax becomes delinquent on the following May 1 and the second half becomes delinquent on September 1, except in Douglas, Lancaster, and Sarpy counties, where the first half is delinquent on April 1 and second half becomes delinquent on August 1.

Homestead Exemption

The homestead exemption program was created by the 1969 Legislature. The specific requirements have been modified over the years but the main criteria is to provide local property tax relief to qualifying elderly and disabled individuals who own and live in the home for which an exemption application is made. The exemption applies to all or part of the property taxes levied against the home, with the state reimbursing local governments from general fund revenues for those taxes exempted under the program. The laws governing the homestead exemption are found in Nebraska Statutes, Chapter 77, Article 35. For more detailed information, or answers to questions about the Nebraska homestead exemption, please contact the local assessor's office or the Nebraska Department of Revenue.

STATISTICAL TABLES

Notes regarding statistical tables:

- (1) The data sources for the statistical tables are the Certificate of Taxes Levied Report and the County Abstract of Assessment Report.
- (2) Property taxes levied includes homestead exemption tax loss.
- (3) Property taxes levied excludes taxes levied on redevelopment or enhanced value of community redevelopment projects using tax increment financing (TIF). See report to the legislature for redevelopment projects, published on March 1 of each year.
- (4) The state total valuations and property taxes levied for the years 1967 through current are listed in Table 1. Tax policy changes that affect the valuation or tax are explained in a previous section of the annual report, e.g. 1997 motor vehicles are no longer taxed based on a value. Also listed in Table 1 are the state total property tax amounts, mill levies, and average statewide property tax rates for applicable years. Payments in lieu of tax made by public power districts and other in lieu of tax payments are not included in total taxes.
- (5) For the years prior to 1981, property was valued as follows:
 - h) for 1920 and prior years, property was assessed at one fifth of its actual value;
 - i) from 1921 to 1952, property was assessed at its actual value;
 - j) from 1953 to 1955 property was assessed at 50 percent of its actual value;
 - k) in 1956 and 1957 property was assessed at 50 percent of its base value;
 - l) from 1958 to 1980 property was assessed at 35 percent of its actual value;
 - m) from 1981 to current property is assessed at 100 percent of actual (market) value, with the exception of agricultural land which in 1992 was changed to an assessment level of 80% of actual value.
- (6) Example; years 1967 to 1980, tax rates were expressed as mills per one-thousand dollars of value.

Property market value	100,000
Assessment level	35%
Assessed value	35,000
Mill levy 55.925	
or 55.925/1000	.055925
Calculated Taxes	\$ 1,957.38

- (7) Example; years 1981 to current, tax rates are expressed as rates per one-hundred dollars of value.

Property market value	100,000
Assessment level	100%
Assessed value	100,000
Tax Rate 1.9574	
or 1.9574/100	.019574
Calculated Taxes	\$ 1,957.40

(8) Example for converting a mill levy to a tax rate:

Mill levy multiplied by assessment level divided by 10.

55.925 (mill levy) multiplied by .35 (assessment level) divided by 10 (converted to \$100 per value)
equals a tax rate of 1.9574

(9) In Lieu Taxes, Table 21. In Nebraska, every public corporation and political subdivision of the state that is primarily organized to provide electricity or irrigation, and which sells electricity at retail to incorporated cities and villages, makes payments in lieu of property taxes. The payments are equivalent to 5 percent of the gross revenue derived by the power district, plus a fixed amount based on the 1957 levies. Other in lieu of tax payments are also reported for game and parks per section 37-335, housing authorities per section 71-1590, and hospitals per section 77-211.

Definitions of property type categories reported in the annual report statistical tables:

Unimproved - land without buildings or structures.

Improved - land upon which buildings are located.

Improvements - buildings or structures.

Residential/single family – all real property predominantly used or intended to be used as a dwelling place or abode whether occupied by the owner, tenant or lessee, and where occupancy is for a period of time usually year-round as opposed to a transitory occupancy by single family or two families.

Commercial - all real property predominantly used for commerce, trade, or business. For purposes of reporting, multi-family dwellings predominantly used for occupancy by more than two families, are summarized with the commercial property type.

Industrial - all real property predominantly used for the process or manufacture of goods or materials.

Recreational - all real property predominantly used for diversion, entertainment, and relaxation on an occasional basis. Some of the uses would include fishing, hunting, camping, boating, hiking, picnicking, and the access or view that simply allows relaxation, diversion and entertainment. A building designed for year-round living shall not be categorized as recreational.

Mineral – an ownership interest of any minerals, mines, quarries. Producing: mineral is being extracted. Non-producing: mineral is not being extracted.

Home site – land within a residential, recreational, commercial or industrial parcel, which is used or intended to be used for residential purposes. For purposes of reporting, home site land is summarized with the parcel's predominant property type or use.

Farm home site land – one acre or less of land upon which is located a residence and necessary improvements needed for human habitation and is contiguous to a farm site.

Farm site land – the portion of land within an agricultural parcel; includes the land directly associated with the improvements that are agricultural in nature including any uninhabitable or unimproved farm home site. This land shall not be classified as agricultural or horticultural land and does not include a home site.

Agricultural land is agricultural land and horticultural land that is primarily used for the production of agricultural products.

Exempt - property that receive an exemption from property tax, i.e. governmental or permissive exemptions.

Centrally assessed – property that is valued by the state for property tax purposes. The centrally assessed property included in the tables reflects operating property of railroads and public service entities.

Personal Property – depreciable tangible personal property which is used in a trade or business or used for the production of income, and which has a determinable life of longer than one year. Personal property net book value is determined pursuant to Nebraska's statutorily defined adjusted basis multiplied by the appropriate depreciation factor.

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Table 1 History of Assessed Valuation and Total Property Taxes

Year	Assessed Valuation	Total State Property Tax	Total State Mill Levy	Total Property Taxes	Average State-Wide Tax Rate ⁽¹⁾	Year	Assessed Valuation	Total State Property Tax	Total State Mill Levy	Total Property Taxes	Average State-Wide Tax Rate ⁽¹⁾
1867	\$20,069,222	\$100,576	---	---	---	1948	\$2,499,222,769	\$13,145,912	5.26	\$90,287,526	---
1870	53,709,828	310,521	---	---	---	1949	2,640,565,444	15,473,713	5.86	98,664,524	---
1875	75,467,398	547,124	---	---	---	1950	2,719,489,560	15,664,260	5.76	107,576,591	---
1880	90,499,618	356,490	---	---	---	1951	3,014,247,550	19,863,891	6.50	120,653,280	---
1885	133,418,699	1,027,018	---	---	---	1952	3,104,475,679	21,669,240	6.98	122,746,134	---
1890	184,770,304	1,717,524	---	---	---	1953	3,383,619,610	19,455,813	5.75	124,347,195	---
1895	183,717,498	1,257,008	---	---	---	1954	3,043,753,089	20,362,708	6.69	128,041,382	---
1900	171,747,593	1,208,084	---	---	---	1955	3,059,667,319	25,028,078	8.18	142,627,677	---
1901	174,439,095	1,232,891	---	---	---	1956	2,958,572,814	23,934,854	8.09	146,212,379	---
1902	180,091,492	1,131,124	---	---	---	1957	2,968,251,035	24,428,706	8.23	153,525,482	---
1903	188,458,379	1,512,316	---	---	---	1958	3,026,479,555	24,121,042	7.97	161,513,035	---
1904	294,779,244	1,768,675	6.75	---	---	1959	3,175,671,129	26,834,421	8.45	175,700,835	---
1905	304,470,961	2,131,296	7.00	---	---	1960	3,212,807,088	27,083,963	8.43	189,000,049	---
1906	313,060,301	2,191,421	7.00	---	---	1961	3,278,007,212	27,568,040	8.41	198,260,199	---
1907	329,413,349	2,305,893	7.00	---	---	1962	3,367,219,071	28,385,657	8.43	214,740,261	---
1908	391,735,464	2,448,346	5.50	---	---	1963	3,458,065,766	33,871,754	9.80	235,101,945	---
1909	398,985,819	2,194,421	5.50	---	---	1964	3,553,328,531	32,477,422	9.14	264,171,142	---
1910	412,138,607	2,060,293	5.50	---	---	1965	3,820,136,676	47,692,115	11.73	278,511,201	---
1911	415,670,075	2,577,154	6.20	---	---	1966	4,338,036,742	49,317,239	10.67	308,319,630	---
1912	463,371,899	2,409,533	5.20	---	---	1967	4,250,081,231	---	---	296,865,045	1.9289%
1913	470,690,414	3,671,385	7.80	---	---	1968	4,449,874,119	---	---	296,769,458	2.2939
1914	471,940,195	3,681,085	7.80	---	---	1969	5,134,365,585	---	---	325,400,472	2.1770
1915	481,931,239	3,277,130	6.80	---	---	1970	5,375,575,178	---	---	351,261,165	2.2872
1916	500,827,274	3,055,046	6.10	---	---	1971	5,537,901,733	---	---	389,555,957	2.4619
1917	528,891,424	4,484,999	8.48	---	---	1972	5,731,535,854	---	---	409,715,315	2.5018
1918	567,947,914	4,361,839	7.68	32,950,800	---	1973	6,077,281,894	---	---	415,705,269	2.3937
1919	568,921,750	7,395,980	13.00	40,042,226	---	1974	6,503,268,242	---	---	452,328,856	2.4342
1920	762,284,909	7,932,575	10.39	51,600,457	---	1975	6,748,224,013	---	---	526,583,742	2.7304
1921	3,212,737,091	10,930,607	3.30	59,365,699	---	1976	7,017,779,158	---	---	597,011,528	3.0006
1922	3,202,705,714	7,366,114	2.30	53,457,481	---	1977	7,627,733,927	---	---	638,849,456	2.9232
1923	3,202,926,404	6,404,457	2.00	53,280,124	---	1978	7,613,655,151	---	---	636,321,799	2.9285
1924	3,186,488,549	5,736,510	1.80	53,447,380	---	1979	11,980,807,548	---	---	683,162,818	2.0268
1925	3,176,773,795	7,482,542	2.35	55,967,004	---	1980	12,671,717,612	---	---	708,671,291	1.9574
1926	3,177,159,318	5,718,886	1.80	54,970,346	---	1981 ⁽²⁾	37,323,254,040	---	---	774,041,775	2.0739
1927	3,141,146,610	11,779,299	3.75	66,028,255	---	1982	38,553,689,126	---	---	820,801,472	2.1290
1928	3,125,855,462	6,439,262	2.06	58,273,807	---	1983	41,035,051,584	---	---	893,894,759	2.1802
1929	3,167,489,300	7,645,798	2.40	59,442,398	---	1984	41,632,906,878	---	---	949,606,198	2.2809
1930	3,102,050,571	7,258,798	2.34	58,485,076	---	1985	44,606,914,842	---	---	1,015,272,045	2.2749
1931	3,045,793,706	6,213,419	2.04	56,424,184	---	1986	43,925,258,319	---	---	1,059,179,272	2.4113
1932	2,521,000,981	5,974,772	2.37	49,588,994	---	1987	44,309,579,823	---	---	1,100,975,102	2.4847
1933	2,073,283,250	4,955,147	2.39	42,906,527	---	1988	44,697,049,210	---	---	1,163,685,758	2.6035
1934	2,059,678,928	4,424,207	2.10	42,068,482	---	1989	49,991,878,637	---	---	1,290,988,681	2.5824
1935	2,030,243,533	4,467,760	2.15	43,878,947	---	1990	52,725,587,844	---	---	1,217,708,655	2.3095
1936	2,060,835,168	3,732,183	1.76	44,113,357	---	1991	54,041,010,920	---	---	1,257,047,449	2.3261
1937	2,058,224,967	5,536,161	2.64	47,024,422	---	1992	56,004,491,961	---	---	1,314,258,778	2.3468
1938	2,033,302,482	6,213,375	2.68	47,183,558	---	1993	57,861,622,350	---	---	1,413,865,572	2.4435
1939	2,047,519,591	6,111,012	2.61	46,819,088	---	1994	63,265,656,339	---	---	1,514,686,424	2.3971
1940	1,822,271,788	4,940,238	2.57	45,713,054	---	1995	66,323,588,789	---	---	1,584,737,659	2.3896
1941	1,949,755,725	5,283,982	2.71	46,271,291	---	1996	70,501,578,300	---	---	1,644,161,755	2.3321
1942	2,042,442,436	4,881,437	2.39	47,710,476	---	1997 ⁽³⁾	69,048,638,885	---	---	1,546,541,470	2.2398
1943	2,123,882,890	5,267,230	2.48	50,165,759	---	1998	74,603,633,524	---	---	1,471,472,636	1.9724
1944	2,115,063,748	6,646,877	2.54	51,814,011	---	1999	81,499,658,239	---	---	1,519,472,538	1.8644
1945	2,153,798,946	6,116,789	2.84	57,511,244	---	2000	88,307,553,325	---	---	1,640,581,719	1.8578
1946	2,160,972,214	7,131,208	3.30	63,243,778	---	2001	93,938,214,211	---	---	1,761,833,590	1.8755
1947	2,315,369,866	13,869,065	5.99	81,396,348	---	2002	98,162,679,918	---	---	1,868,146,583	1.9031

1 From 1967 to 1980 Nebraska used mill levies. The mill levies have been adjusted to compare with average state-wide tax rates.

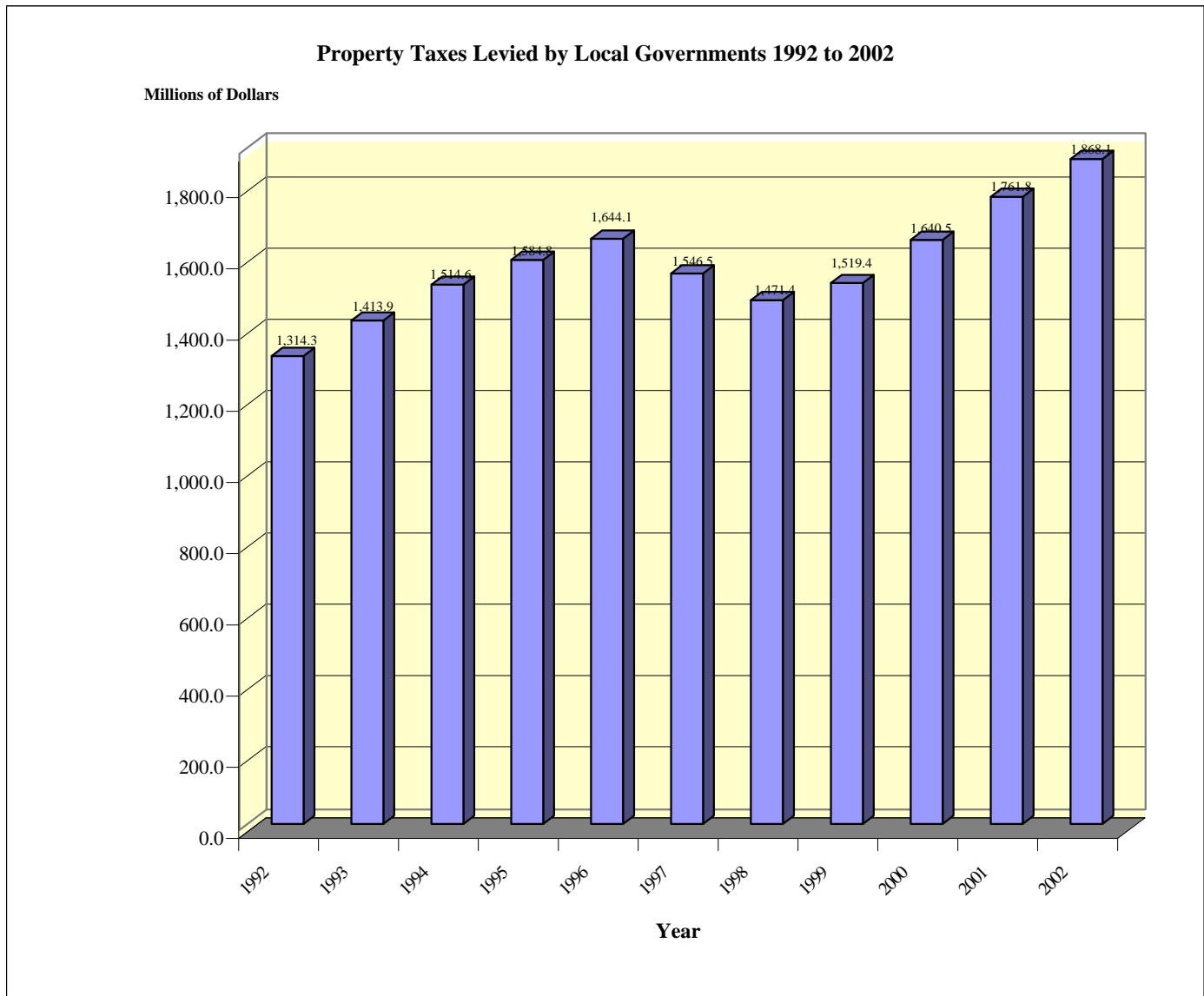
2 1981 Assessment level changed from 35 percent of actual value to 100 percent of actual value (LB 187 passed 1979).

3 1997 value excludes motor vehicle pursuant to 1997 NEB Laws LB 271.

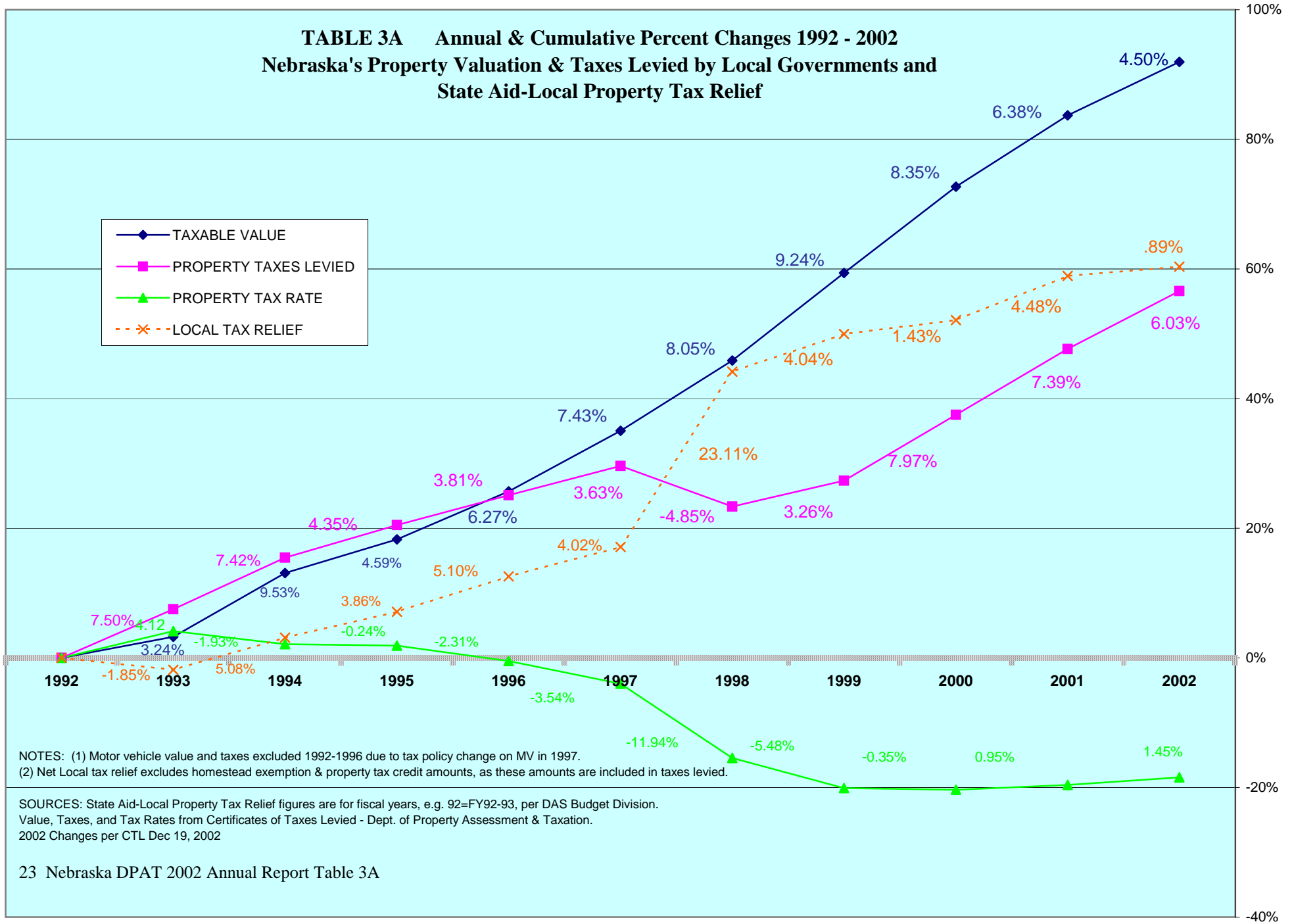
Table 2 Property Taxes Levied by Local Governments, 1992 to 2002 ⁽¹⁾

Government Subdivision	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Counties	201.9	219.0	229.5	240.5	243.7	229.0	227.2	229.1	242.9	270.2	292.0
Cities & Villages	166.2	171.4	177.0	189.5	190.4	175.1	175.4	186.5	190.5	203.7	210.6
Townships	8.3	8.6	8.7	8.8	9.2	9.1	8.5	8.8	9.0	9.3	9.5
Rural Fire Districts	11.6	12.1	14.0	14.6	16.0	16.3	16.5	17.1	18.9	20.1	21.4
Natural Resource Districts	18.7	19.1	20.4	21.5	22.6	22.0	23.7	25.1	27.7	30.3	31.4
Miscellaneous Districts	52.0	54.4	56.4	54.6	58.2	56.7	55.3	57.9	66.0	72.9	78.1
Educational Service Units	14.5	17.0	20.0	20.6	22.0	22.6	11.5	13.3	13.7	14.9	15.5
Community Colleges	48.8	50.9	54.8	57.7	60.2	57.7	56.0	30.6	28.6	61.9	66.0
School Districts	792.3	861.4	933.8	977.0	1,021.8	958.0	897.3	951.0	1,043.2	1,078.5	1,143.6
Total Taxes	1,314.3	1,413.9	1,514.6	1,584.8	1,644.1	1,546.5	1,471.4	1,519.4	1,640.5	1,761.8	1,868.1

(1) Amounts in millions of dollars.



**TABLE 3A Annual & Cumulative Percent Changes 1992 - 2002
Nebraska's Property Valuation & Taxes Levied by Local Governments and
State Aid-Local Property Tax Relief**



NOTES: (1) Motor vehicle value and taxes excluded 1992-1996 due to tax policy change on MV in 1997.
(2) Net Local tax relief excludes homestead exemption & property tax credit amounts, as these amounts are included in taxes levied.

SOURCES: State Aid-Local Property Tax Relief figures are for fiscal years, e.g. 92=FY92-93, per DAS Budget Division.
Value, Taxes, and Tax Rates from Certificates of Taxes Levied - Dept. of Property Assessment & Taxation.
2002 Changes per CTL Dec 19, 2002

TABLE 3B Data for Chart; Annual & Cumulative Percent Changes 1992 - 2002
Nebraska's Property Valuation & Taxes Levied by Local Governments (excluding MV [1]) and Total State Aid-Local Tax Relief

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	Total Local Tax Relief	Annual % chg	Cumulative % chg
1992	51,139,350,285	-	-	1,193,131,871	-	-	2.3331%	-	-	614,083,923	-	-
1993	52,797,407,291	3.24%	3.24%	1,282,601,496	7.50%	7.50%	2.4293%	4.12%	4.12%	602,706,204	-1.85%	-1.85%
1994	57,826,994,070	9.53%	13.08%	1,377,713,962	7.42%	15.47%	2.3825%	-1.93%	2.12%	633,310,540	5.08%	3.13%
1995	60,483,220,702	4.59%	18.27%	1,437,575,968	4.35%	20.49%	2.3768%	-0.24%	1.87%	657,751,842	3.86%	7.11%
1996	64,274,994,607	6.27%	25.69%	1,492,392,226	3.81%	25.08%	2.3219%	-2.31%	-0.48%	691,288,218	5.10%	12.57%
1997	69,048,638,885	7.43%	35.02%	1,546,541,470	3.63%	29.62%	2.2398%	-3.54%	-4.00%	719,095,401	4.02%	17.10%
1998	74,603,633,524	8.05%	45.88%	1,471,472,636	-4.85%	23.33%	1.9724%	-11.94%	-15.46%	885,247,934	23.11%	44.16%
1999	81,499,658,239	9.24%	59.37%	1,519,471,538	3.26%	27.35%	1.8644%	-5.48%	-20.09%	920,996,028	4.04%	49.98%
2000	88,307,553,325	8.35%	72.68%	1,640,581,719	7.97%	37.50%	1.8578%	-0.35%	-20.37%	934,152,423	1.43%	52.12%
2001	93,938,214,211	6.38%	83.69%	1,761,833,590	7.39%	47.66%	1.8755%	0.95%	-19.61%	976,032,449	4.48%	58.94%
2002	98,162,679,918	4.50%	91.95%	1,868,146,583	6.03%	56.58%	1.9031%	1.47%	-18.43%	984,670,444	0.89%	60.35%

Year	Motor Veh Taxable Value	Annual % chg	Cumulative % chg	Motor Veh 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.

SOURCES: State Aid-Local Property Tax Relief figures are for fiscal years, e.g. 92=FY92-93, per DAS Budget Division; updated 8/26/02 reflects special session. Value, Taxes, and Tax Rates from Certificates of Taxes Levied - Dept. of Property Assessment & Taxation. 2002 Value, Taxes, & Average Rate per CTL Dec 19, 2002

TABLE 3C History of Local Tax Relief Aid--Grouped by Major Category

	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	FY2002-03 Approp.
Aid to Municipalities	17,900,000	17,631,500	17,631,500	17,631,500	17,631,500	17,631,500	17,631,500	17,631,500	17,531,500	16,830,240	13,148,625
Local Transit Assistance								475,000	300,000	655,000	471,000
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	13,619,625
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	5,545,356
Property Tax Relief	33,290,129						5,444,958	5,600,479	6,007,165	6,007,065	4,505,374
Jail Reimbursement Assistance								1,817,016	4,425,374	4,061,495	3,910,000
Local Prosecution Aid				22,272	41,011	84,499	54,022	45,046	60,000	18,021	-
County Juvenile Aid										338,352	1,886,400
Juvenile Planning Grants										80,000	112,500
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	15,959,630
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	661,928,207
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	146,164,827
School Lunch	499,802	492,390	492,312	491,754	493,110	492,390	492,694	492,304	492,749	472,800	467,875
School Breakfast Reimbursement									232,390	287,032	301,520
Early Childhood Programs		480,929	369,979	383,010	274,714	776,892	467,090	602,789	631,687	1,483,022	2,330,200
Vocational & Adult Education	248,098	271,532	226,579	206,653	228,567	227,285	241,103	188,070	201,074	222,540	231,733
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	712
School Reorganization Studies					14,747	12,316	14,089	18,606	19,152	3,748	18,400
ESU Nurses							200,000				
ESU Core Services/Technology							9,700,000	12,700,000	12,775,000	13,094,375	12,347,996
School Revenue Loss Mitigation							1,721,860				
Gifted Education							3,000,000	3,075,000	3,097,271	3,346,572	2,864,377
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	8,678,581
Teacher World Aid											-
Economic Education Aid										28,000	20,300
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	14,971,870
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	850,326,598
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	65,158,738
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	65,158,738
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	1,725,853
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	37,880,000
LB 881 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	984,670,444

TABLE 3D Relationships on Property Taxes Levied for Local Governments and State Aid-Local Tax Relief

Relationship between Taxes Levied (Plus Motor Vehicle Tax [1]) and NET Local Tax Relief [2]

Year	Taxes Levied w/o MV [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	-	-	583,677,630	-	-	1,897,936,408	-	-	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	137,434,878	1,683,976,348	2.42%	28.13%	683,912,534	3.97%	17.17%	2,367,888,882	2.87%	24.76%	71%	29%
1998	1,471,472,636	147,685,799	1,619,158,435	-3.85%	23.20%	852,996,637	24.72%	46.14%	2,472,155,072	4.40%	30.25%	65%	35%
1999	1,519,471,537	159,009,345	1,678,480,882	3.66%	27.71%	888,805,291	4.20%	52.28%	2,567,286,173	3.85%	35.27%	65%	35%
2000	1,640,581,719	172,574,169	1,813,155,888	8.02%	37.96%	873,287,969	-1.75%	49.62%	2,686,443,857	4.64%	41.55%	67%	33%
2001	1,761,833,590	184,753,189	1,946,586,779	7.36%	48.11%	938,239,270	7.44%	60.75%	2,884,826,049	7.38%	52.00%	67%	33%
2002	1,868,146,583	194,000,000	2,062,146,583	5.94%	56.91%	946,790,444	0.91%	62.21%	3,008,937,027	4.30%	58.54%	69%	31%

Relationship between Property Taxes (excluding MV [1]) and NET Local Tax Relief [2]

TxRelief Hmstd & Tx Credit [2]	Year	Taxes Levied w/o MV [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
30,406,293	1992	1,193,131,871	-	-	583,677,630	-	-	1,776,809,501	-	-	67%	33%
32,727,875	1993	1,282,601,496	7.50%	7.50%	569,978,329	-2.35%	-2.35%	1,852,579,825	4.26%	4.26%	69%	31%
36,767,737	1994	1,377,713,962	7.42%	15.47%	596,542,803	4.66%	2.20%	1,974,256,765	6.57%	11.11%	70%	30%
31,834,026	1995	1,437,575,968	4.35%	20.49%	625,917,816	4.92%	7.24%	2,063,493,784	4.52%	16.13%	70%	30%
33,521,868	1996	1,492,392,226	3.81%	25.08%	657,766,350	5.09%	12.69%	2,150,158,576	4.20%	21.01%	69%	31%
35,182,867	1997	1,546,541,470	3.63%	29.62%	683,912,534	3.97%	17.17%	2,230,454,004	3.73%	25.53%	69%	31%
32,251,297	1998	1,471,472,636	-4.85%	23.33%	852,996,637	24.72%	46.14%	2,324,469,273	4.22%	30.82%	63%	37%
32,190,737	1999	1,519,471,537	3.26%	27.35%	888,805,291	4.20%	52.28%	2,408,276,828	3.61%	35.54%	63%	37%
60,864,454	2000	1,640,581,719	7.97%	37.50%	873,287,969	-1.75%	49.62%	2,513,869,688	4.38%	41.48%	65%	35%
37,793,179	2001	1,761,833,590	7.39%	47.66%	938,239,270	7.44%	60.75%	2,700,072,860	7.41%	51.96%	65%	35%
37,880,000	2002	1,868,146,583	6.03%	56.58%	946,790,444	0.91%	62.21%	2,814,937,027	4.25%	58.43%	66%	34%

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/oMV [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	
												SchnonbndTx+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	82,460,927	983,201,307	2.09%	30.74%	613,140,141	4.22%	26.79%	1,596,341,448	2.90%	29.20%	62%	38%
1998	836,202,975	88,611,479	924,814,454	-5.94%	22.98%	767,675,066	25.20%	58.75%	1,692,489,520	6.02%	36.98%	55%	45%
1999	879,190,274	95,405,607	974,595,881	5.38%	29.60%	767,082,582	-0.08%	58.63%	1,741,678,463	2.91%	40.96%	56%	44%
2000	955,632,591	103,544,501	1,059,177,092	8.68%	40.85%	740,735,335	-3.43%	53.18%	1,799,912,427	3.34%	45.67%	59%	41%
2001	978,838,885	110,851,913	1,089,690,798	2.88%	44.90%	835,517,961	12.80%	72.78%	1,925,208,759	6.96%	55.81%	57%	43%
2002	1,038,678,037	116,400,000	1,155,078,037	6.00%	53.60%	850,326,598	1.77%	75.84%	2,005,404,635	4.17%	62.30%	58%	42%

NOTES:

[1] MV taxes isolated due to different tax policy; for years 1992-1996 motor vehicle is part of taxes levied; for years 1997-2001 motor vehicle is a tax & fee basis - calendar yr data per DMV & State Treas.; 2002 MV data is estimated; School Portion of MV estimated at 60% per section 60-3003.

[2] NET local tax relief excludes homestead exemption and property tax credit amounts, as these amounts are included in taxes levied.

[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).

Table 4A 1992 to 1996 Annual %Change State Value & Taxes Levied

Section & Row		1992	1993	'92 vs '93	'92-'93	1994	'93 vs '94	'93-'94
A	VALUE BY TAXING SUBDV	TOTAL VALUE	TOTAL VALUE	AMNT CHG	%CHG	TOTAL VALUE	AMNT CHG	%CHG
1	COUNTY	56,004,491,961	57,861,622,350	1,857,130,389	3.32%	63,265,656,339	5,404,033,989	9.34%
2	TOWNSHIPS	10,314,557,289	10,733,247,203	418,689,914	4.06%	11,108,055,938	374,808,735	3.49%
3	CITIES & VILLAGES	28,215,612,523	29,160,339,736	944,727,213	3.35%	33,112,029,472	3,951,689,736	13.55%
4	FIRE DISTRICTS	28,197,027,530	29,117,138,364	920,110,834	3.26%	30,614,304,408	1,497,166,044	5.14%
5	N. R. D.	56,004,491,979	57,861,622,210	1,857,130,231	3.32%	63,265,633,250	5,404,011,040	9.34%
6	MISC. DIST.	114,081,230,219	125,936,354,565	11,855,124,346	10.39%	143,933,131,766	17,996,777,201	14.29%
7	E. S. U.	54,677,514,770	56,535,745,451	1,858,230,681	3.40%	62,052,134,233	5,516,388,782	9.76%
8	COMM. COLLEGES	56,004,206,055	57,860,647,094	1,856,441,039	3.31%	63,265,401,503	5,404,754,409	9.34%
9	SCHOOLS, ALL & BONDS	56,002,430,156	57,863,505,637	1,861,075,481	3.32%	63,265,897,407	5,402,391,770	9.34%
10	STATE TOTALS - VALUE	56,004,491,961	57,861,622,350	1,857,130,389	3.32%	63,265,656,339	5,404,033,989	9.34%
B	TAXES BY TAXING SUBDV	1992	1993	'92 vs '93	'92-'93	1994	'93 vs '94	'93-'94
		TOTAL TAXES	TOTAL TAXES	AMNT CHG	%CHG	TOTAL TAXES	AMNT CHG	%CHG
1	COUNTY	201,879,272	218,962,440	17,083,167	8.46%	229,536,803	10,574,364	4.83%
2	TOWNSHIPS	8,260,817	8,553,226	292,409	3.54%	8,700,653	147,427	1.72%
3	CITIES & VILLAGES	166,154,039	171,372,565	5,218,526	3.14%	177,038,220	5,665,655	3.31%
4	FIRE DISTRICTS	11,638,465	12,121,174	482,709	4.15%	14,003,589	1,882,415	15.53%
5	N.R.D.	18,736,122	19,071,524	335,402	1.79%	20,391,124	1,319,601	6.92%
6	MISC. DISTRICTS	51,976,425	54,402,926	2,426,501	4.67%	56,482,938	2,080,012	3.82%
7	E.S.U.	14,455,799	17,016,631	2,560,833	17.71%	19,920,316	2,903,685	17.06%
8	COMM. COLLEGES	48,868,560	50,963,969	2,095,409	4.29%	54,781,110	3,817,141	7.49%
9	SCHOOLS, ALL & BONDS	792,289,279	861,401,113	69,111,834	8.72%	933,831,760	72,430,647	8.41%
10	SCHOOL BONDS	40,274,372	47,139,279	6,864,907	17.05%	51,165,238	4,025,959	8.54%
11	SCHOOLS W/O BONDS	752,014,907	814,261,834	62,246,927	8.28%	882,666,522	68,404,688	8.40%
12	STATE TOTALS - TAXES	1,314,258,779	1,413,865,569	99,606,790	7.58%	1,514,686,514	100,820,945	7.13%
C	VALUE BY SECTOR	1992	1993	'92 vs '93	'92-'93	1994	'93 vs '94	'93-'94
		TOTAL VALUE	TOTAL VALUE	AMNT CHG	%CHG	TOTAL VALUE	AMNT CHG	%CHG
1	AG LAND REAL (1)	15,393,373,533	15,670,940,079	277,566,546	1.80%	15,794,340,231	123,400,152	0.79%
2	AGIMPRV & FRMSITE (1) & (3)	2,645,158,983	2,989,858,982	344,699,999	13.03%	3,079,736,709	89,877,727	3.01%
3	RESIDENTIAL REAL (3)	19,543,541,634	20,307,953,841	764,412,207	3.91%	23,805,379,383	3,497,425,542	17.22%
4	<i>portion for residential&recreational</i>	<i>n/a</i>	<i>n/a</i>			<i>n/a</i>		
5	<i>portion for agdwell & homesite</i>	<i>incld w/agimprv</i>	<i>incld w/agimprv</i>			<i>incld w/agimprv</i>		
6	COMM.&IND.&MINRL REAL	8,205,835,558	8,372,566,652	166,731,094	2.03%	9,372,326,416	999,759,764	11.94%
7	RAILROAD REAL	702,283,650	715,378,480	13,094,830	1.86%	774,647,816	59,269,336	8.29%
8	PUBLIC SERVICE REAL	168,069,548	173,020,652	4,951,104	2.95%	181,940,487	8,919,835	5.16%
9	SUBTOTAL REAL	46,658,262,906	48,229,718,686	1,571,455,780	3.37%	53,008,371,042	4,778,652,356	9.91%
10	AGRIC PERSONAL	1,458,968,872	1,485,085,250	26,116,378	1.79%	1,554,801,502	69,716,252	4.69%
11	COMM PERSONAL	2,050,830,150	2,158,673,314	107,843,164	5.26%	2,256,817,442	98,144,128	4.55%
12	RAILROAD PERSONAL	101,632,235	108,706,787	7,074,552	6.96%	153,251,147	44,544,360	40.98%
13	PUBLIC SERVICE PERSONAL	869,656,122	815,223,254	-54,432,868	-6.26%	853,752,937	38,529,683	4.73%
14	SUBTOTAL PERSONAL	4,481,087,379	4,567,688,605	86,601,226	1.93%	4,818,623,028	250,934,423	5.49%
15	MOTOR VEHICLE	4,865,141,675	5,064,215,059	199,073,384	4.09%	5,438,662,225	374,447,166	7.39%
16	STATE TOTALS - VALUE	56,004,491,960	57,861,622,350	1,857,130,390	3.32%	63,265,656,295	5,404,033,945	9.34%
D	TAXES LEVIED BY SECTOR	1992	1993	'92 vs '93	'92-'93	1994	'93 vs '94	'93-'94
		TOTAL TAXES	TOTAL TAXES	AMNT CHG	%CHG	TOTAL TAXES	AMNT CHG	%CHG
1	AG LAND REAL (1)	293,367,110	310,714,465	17,347,355	5.91%	314,881,760	4,167,295	1.34%
2	AGIMPRV & FRMSITE (1) & (3)	51,612,980	60,308,014	8,695,034	16.85%	61,769,774	1,461,760	2.42%
3	RESIDENTIAL REAL (3)	510,814,449	553,250,427	42,435,978	8.31%	620,579,424	67,328,997	12.17%
4	<i>portion for residential&recreational</i>	<i>n/a</i>	<i>n/a</i>			<i>n/a</i>		
5	<i>portion for agdwell & homesite</i>	<i>incld w/agimprv</i>	<i>incld w/agimprv</i>			<i>incld w/agimprv</i>		
6	COMM.&IND.&MINRL REAL	216,710,352	230,536,394	13,826,042	6.38%	247,902,532	17,366,138	7.53%
7	RAILROAD REAL	14,887,757	15,725,333	837,576	5.63%	16,707,943	982,610	6.25%
8	PUBLIC SERVICE REAL	4,035,527	4,356,716	321,189	7.96%	4,474,635	117,919	2.71%
9	SUBTOTAL REAL	1,091,428,175	1,174,891,349	83,463,174	7.65%	1,266,316,068	91,424,719	7.78%
10	AGRIC PERSONAL	27,719,852	29,371,609	1,651,757	5.96%	30,929,759	1,558,150	5.30%
11	COMM PERSONAL	51,186,176	55,823,752	4,637,576	9.06%	56,554,596	730,844	1.31%
12	RAILROAD PERSONAL	2,148,918	2,392,348	243,430	11.33%	3,310,262	917,914	38.37%
13	PUBLIC SERVICE PERSONAL	20,648,750	20,122,438	-526,312	-2.55%	20,603,277	480,839	2.39%
14	SUBTOTAL PERSONAL	101,703,696	107,710,147	6,006,451	5.91%	111,397,894	3,687,747	3.42%
15	MOTOR VEHICLE	121,126,907	131,264,076	10,137,169	8.37%	136,972,462	5,708,386	4.35%
16	STATE TOTALS - TAXES	1,314,258,778	1,413,865,572	99,606,794	7.58%	1,514,686,424	100,820,852	7.13%

(1) Tax Year 1994 & prior Farmsite Land w/Agland & Agdwell w/AgImprovements.

(3) Tax Year 1995 & forward Agdwell & Farm Homesite Land w/Residential, AgImprv = Outblgd & Farmsite.

(2) 1995 Removed Tax Increment Finance District's excess value & tax from Misc. Dist.

(4) Tax Year 1997 & forward Value & Tax excludes motor vehicle due to policy change 1997 Neb. Laws LB 271.

Table 4A 1992 to 1996 Annual %Change State Value & Taxes Levied

Section & Row	VALUE BY TAXING SUBDV	1994 TOTAL VALUE	1995 (2) TOTAL VALUE	'94 vs '95 AMNT CHG	'94-'95 %CHG	1996 TOTAL VALUE	'95 vs '96 AMOUNT CHG	'95-'96 %CHG
1	COUNTY	63,265,656,339	66,323,588,789	3,057,932,450	4.83%	70,501,578,300	4,177,989,511	6.30%
2	TOWNSHIPS	11,108,055,938	11,452,398,774	344,342,836	3.10%	12,004,188,692	551,789,918	4.82%
3	CITIES & VILLAGES	33,112,029,472	35,188,267,646	2,076,238,174	6.27%	38,109,318,382	2,921,050,736	8.30%
4	FIRE DISTRICTS	30,614,304,408	31,721,781,267	1,107,476,859	3.62%	33,066,209,162	1,344,427,895	4.24%
5	N. R. D.	63,265,633,250	66,323,570,160	3,057,936,910	4.83%	70,501,578,303	4,178,008,143	6.30%
6	MISC. DIST.	143,933,131,766	153,705,869,336	9,772,737,570	6.79%	157,263,441,715	3,557,572,379	2.31%
7	E. S. U.	62,052,134,233	65,387,323,911	3,335,189,678	5.37%	69,527,958,795	4,140,634,884	6.33%
8	COMM. COLLEGES	63,265,401,503	66,323,196,012	3,057,794,509	4.83%	70,501,414,751	4,178,218,739	6.30%
9	SCHOOLS, ALL & BONDS	63,265,897,407	66,323,198,217	3,057,300,810	4.83%	70,500,719,458	4,177,521,241	6.30%
10	STATE TOTALS - VALUE	63,265,656,339	66,323,588,789	3,057,932,450	4.83%	70,501,578,300	4,177,989,511	6.30%
B	TAXES BY TAXING SUBDV	1994 TOTAL TAXES	1995 (2) TOTAL TAXES	'94 vs '95 AMNT CHG	'94-'95 %CHG	1996 TOTAL TAXES	'95 vs '96 AMOUNT CHG	'95-'96 %CHG
1	COUNTY	229,536,803	240,542,679	11,005,875	4.79%	243,650,065	3,107,386	1.29%
2	TOWNSHIPS	8,700,653	8,864,252	163,599	1.88%	9,219,215	354,963	4.00%
3	CITIES & VILLAGES	177,038,220	189,442,108	12,403,888	7.01%	190,419,199	977,091	0.52%
4	FIRE DISTRICTS	14,003,589	14,571,904	568,315	4.06%	16,030,288	1,458,384	10.01%
5	N.R.D.	20,391,124	21,542,217	1,151,093	5.65%	22,623,244	1,081,027	5.02%
6	MISC. DISTRICTS	56,482,938	54,586,860	-1,896,078	-3.36%	58,229,033	3,642,173	6.67%
7	E.S.U.	19,920,316	20,549,755	629,438	3.16%	21,966,171	1,416,416	6.89%
8	COMM. COLLEGES	54,781,110	57,663,206	2,882,096	5.26%	60,271,206	2,608,000	4.52%
9	SCHOOLS, ALL & BONDS	933,831,760	976,974,678	43,142,918	4.62%	1,021,753,334	44,778,656	4.58%
10	SCHOOL BONDS	51,165,238	54,212,025	3,046,787	5.95%	58,726,544	4,514,519	8.33%
11	SCHOOLS W/O BONDS	882,666,522	922,762,653	40,096,131	4.54%	963,026,790	40,264,137	4.36%
12	STATE TOTALS - TAXES	1,514,686,514	1,584,737,659	70,051,145	4.62%	1,644,161,755	59,424,096	3.75%
C	VALUE BY SECTOR	1994 TOTAL VALUE	1995 (2) TOTAL VALUE	'94 vs '95 AMNT CHG	'94-'95 %CHG	1996 TOTAL VALUE	'95 vs '96 AMOUNT CHG	'95-'96 %CHG
1	AG LAND REAL (1)	15,794,340,231	15,904,097,073	109,756,842	0.69%	16,300,452,169	396,355,096	2.49%
2	AGIMPRV & FRMSITE (1) & (3)	3,079,736,709	1,324,993,669	-1,754,743,040	-56.98%	1,293,362,865	-31,630,804	-2.39%
3	RESIDENTIAL REAL (3)	23,805,379,383	27,618,274,516	3,812,895,133	16.02%	29,967,864,668	2,349,590,152	8.51%
4	<i>portion for residential&recreational</i>	<i>n/a</i>	<i>25,816,657,911</i>			<i>27,971,904,060</i>	<i>2,155,246,149</i>	
5	<i>portion for agdwell & homesite</i>	<i>incld w/agimprv</i>	<i>1,801,616,605</i>			<i>1,995,960,608</i>	<i>194,344,003</i>	
6	COMM.&IND.&MINRL REAL	9,372,326,416	9,783,262,630	410,936,214	4.38%	10,363,126,441	579,863,811	5.93%
7	RAILROAD REAL	774,647,816	847,882,824	73,235,008	9.45%	915,240,088	67,357,264	7.94%
8	PUBLIC SERVICE REAL	181,940,487	190,200,479	8,259,992	4.54%	178,890,842	-11,309,637	-5.95%
9	SUBTOTAL REAL	53,008,371,042	55,668,711,191	2,660,340,149	5.02%	59,018,937,073	3,350,225,882	6.02%
10	AGRIC PERSONAL	1,554,801,502	1,312,380,442	-242,421,060	-15.59%	1,316,971,459	4,591,017	0.35%
11	COMM PERSONAL	2,256,817,442	2,435,591,211	178,773,769	7.92%	2,842,479,007	406,887,796	16.71%
12	RAILROAD PERSONAL	153,251,147	178,397,097	25,145,950	16.41%	179,066,554	669,457	0.38%
13	PUBLIC SERVICE PERSONAL	853,752,937	888,140,761	34,387,824	4.03%	917,540,514	29,399,753	3.31%
14	SUBTOTAL PERSONAL	4,818,623,028	4,814,509,511	-4,113,517	-0.09%	5,256,057,534	441,548,023	9.17%
15	MOTOR VEHICLE	5,438,662,225	5,840,368,087	401,705,862	7.39%	6,226,583,693	386,215,606	6.61%
16	STATE TOTALS - VALUE	63,265,656,295	66,323,588,789	3,057,932,494	4.83%	70,501,578,300	4,177,989,511	6.30%
D	TAXES LEVIED BY SECTOR	1994 TOTAL TAXES	1995 (2) TOTAL TAXES	'94 vs '95 AMNT CHG	'94-'95 %CHG	1996 TOTAL TAXES	'95 vs '96 AMOUNT CHG	'95-'96 %CHG
1	AG LAND REAL (1)	314,881,760	319,684,600	4,802,840	1.53%	325,233,078	5,548,478	1.74%
2	AGIMPRV & FRMSITE (1) & (3)	61,769,774	26,695,276	-35,074,498	-56.78%	25,728,693	-966,583	-3.62%
3	RESIDENTIAL REAL (3)	620,579,424	705,227,620	84,648,196	13.64%	741,519,267	36,291,647	5.15%
4	<i>portion for residential&recreational</i>	<i>n/a</i>	<i>668,754,439</i>			<i>701,684,265</i>	<i>32,929,826</i>	
5	<i>portion for agdwell & homesite</i>	<i>incld w/agimprv</i>	<i>36,473,181</i>			<i>39,835,002</i>	<i>3,361,821</i>	
6	COMM.&IND.&MINRL REAL	247,902,532	250,469,817	2,567,285	1.04%	255,527,117	5,057,300	2.02%
7	RAILROAD REAL	16,707,943	18,274,185	1,566,242	9.37%	19,552,184	1,277,999	6.99%
8	PUBLIC SERVICE REAL	4,474,635	4,682,457	207,822	4.64%	4,241,890	-440,567	-9.41%
9	SUBTOTAL REAL	1,266,316,068	1,325,033,955	58,717,887	4.64%	1,371,802,229	83,059,921	6.27%
10	AGRIC PERSONAL	30,929,759	26,365,455	-4,564,304	-14.76%	26,304,378	-61,077	-0.23%
11	COMM PERSONAL	56,554,596	60,736,418	4,181,822	7.39%	68,578,816	7,842,398	12.91%
12	RAILROAD PERSONAL	3,310,262	3,846,639	536,377	16.20%	3,822,177	-24,462	-0.64%
13	PUBLIC SERVICE PERSONAL	20,603,277	21,593,502	990,225	4.81%	21,884,626	291,124	1.35%
14	SUBTOTAL PERSONAL	111,397,894	112,542,014	1,144,120	1.03%	120,589,997	8,047,983	7.15%
15	MOTOR VEHICLE	136,972,462	147,161,691	10,189,229	7.44%	151,769,529	4,607,838	3.13%
16	STATE TOTALS - TAXES	1,514,686,424	1,584,737,659	70,051,235	4.62%	1,644,161,755	59,424,096	3.75%

(1) Tax Year 1994 & prior Farmsite Land w/Agland & Agdwell w/AgImprovements.

(2) 1995 Removed Tax Increment Finance District's excess value & tax from Misc. Dist.

(3) Tax Year 1995 & forward Agdwell & Farm Homesite Land w/Residential, AgImprv = Outldg& Farmsite.

(4) Tax Year 1997 & forward Value & Tax excludes motor vehicle due to policy change 1997 Neb. Laws LB 271.

Table 4A 1992 to 1996 Cumulative %Change State Value & Taxes Levied

Section & Row A	VALUE BY TAXING SUBDV	1992		1996		comparable tax policy years		
		TOTAL VALUE	TOTAL VALUE	'92-'96 cumltv amount change	'92-'96 %chg	'92-'96 cmpnd annual %chg		
1	COUNTY	56,004,491,961	70,501,578,300	14,497,086,339	25.89%	5.92%		
2	TOWNSHIPS	10,314,557,289	12,004,188,692	1,689,631,403	16.38%	3.87%		
3	CITIES & VILLAGES	28,215,612,523	38,109,318,382	9,893,705,859	35.06%	7.80%		
4	FIRE DISTRICTS	28,197,027,530	33,066,209,162	4,869,181,632	17.27%	4.06%		
5	N. R. D.	56,004,491,979	70,501,578,303	14,497,086,324	25.89%	5.92%		
6	MISC. DIST.	114,081,230,219	157,263,441,715	43,182,211,496	37.85%	8.36%		
7	E. S. U.	54,677,514,770	69,527,958,795	14,850,444,025	27.16%	6.19%		
8	COMM. COLLEGES	56,004,206,055	70,501,414,751	14,497,208,696	25.89%	5.92%		
9	SCHOOLS, ALL & BONDS	56,002,430,156	70,500,719,458	14,498,289,302	25.89%	5.92%		
10	STATE TOTALS - VALUE	56,004,491,961	70,501,578,300	14,497,086,339	25.89%	5.92%		
B	TAXES BY TAXING SUBDV	1992		1996		comparable tax policy years		
		TOTAL TAXES	TOTAL TAXES	'92-'96 cumltv amount change	'92-'96 %chg	'92-'96 cmpnd annual %chg		
1	COUNTY	201,879,272	243,650,065	41,770,793	20.69%	4.81%		
2	TOWNSHIPS	8,260,817	9,219,215	958,398	11.60%	2.78%		
3	CITIES & VILLAGES	166,154,039	190,419,199	24,265,160	14.60%	3.47%		
4	FIRE DISTRICTS	11,638,465	16,030,288	4,391,823	37.74%	8.33%		
5	N.R.D.	18,736,122	22,623,244	3,887,122	20.75%	4.83%		
6	MISC. DISTRICTS	51,976,425	58,229,033	6,252,608	12.03%	2.88%		
7	E.S.U.	14,455,799	21,966,171	7,510,372	51.95%	11.03%		
8	COMM. COLLEGES	48,868,560	60,271,206	11,402,646	23.33%	5.38%		
9	SCHOOLS, ALL & BONDS	792,289,279	1,021,753,334	229,464,055	28.96%	6.57%		
10	SCHOOL BONDS	40,274,372	58,726,544	18,452,172	45.82%	9.89%		
11	SCHOOLS W/O BONDS	752,014,907	963,026,790	211,011,883	28.06%	6.38%		
12	STATE TOTALS - TAXES	1,314,258,779	1,644,161,755	329,902,976	25.10%	5.76%		
C	VALUE BY SECTOR	1992		1996		comparable tax policy years		
		TOTAL VALUE	TOTAL VALUE	'92-'96 cumltv amount change	'92-'96 %chg	'92-'96 cmpnd annual %chg		
1	AG LAND REAL (1)	15,393,373,533	16,300,452,169	907,078,636	5.89%	1.44%		
2	AGIMPRV & FRMSITE (1) & (3)	2,645,158,983	1,293,362,865	-1,351,796,118	-51.10%	-16.38%		
3	RESIDENTIAL REAL (3)	19,543,541,634	29,967,864,668	10,424,323,034	53.34%	11.28%		
4	<i>portion for residential&recreational</i>	<i>n/a</i>	<i>27,971,904,060</i>	<i>n/a</i>				
5	<i>portion for agdwell & homesite</i>	<i>incl'd w/agimprv</i>	<i>1,995,960,608</i>	<i>n/a</i>				
6	COMM.&IND.&MINRL REAL	8,205,835,558	10,363,126,441	2,157,290,883	26.29%	6.01%		
7	RAILROAD REAL	702,283,650	915,240,088	212,956,438	30.32%	6.85%		
8	PUBLIC SERVICE REAL	168,069,548	178,890,842	10,821,294	6.44%	1.57%		
9	SUBTOTAL REAL	46,658,262,906	59,018,937,073	12,360,674,167	26.49%	6.05%		
10	AGRIC PERSONAL	1,458,968,872	1,316,971,459	-141,997,413	-9.73%	-2.53%		
11	COMM PERSONAL	2,050,830,150	2,842,479,007	791,648,857	38.60%	8.50%		
12	RAILROAD PERSONAL	101,632,235	179,066,554	77,434,319	76.19%	15.21%		
13	PUBLIC SERVICE PERSONAL	869,656,122	917,540,514	47,884,392	5.51%	1.35%		
14	SUBTOTAL PERSONAL	4,481,087,379	5,256,057,534	774,970,155	17.29%	4.07%		
15	MOTOR VEHICLE	4,865,141,675	6,226,583,693	--	--			
16	STATE TOTALS - VALUE	56,004,491,960	70,501,578,300	14,497,086,340	25.89%	5.92%		
D	TAXES LEVIED BY SECTOR	1992		1996		comparable tax policy years		
		TOTAL TAXES	TOTAL TAXES	'92-'96 cumltv amount change	'92-'96 %chg	'92-'96 cmpnd annual %chg		
1	AG LAND REAL (1)	293,367,110	325,233,078	31,865,968	10.86%	2.61%		
2	AGIMPRV & FRMSITE (1) & (3)	51,612,980	25,728,693	-25,884,287	-50.15%	-15.97%		
3	RESIDENTIAL REAL (3)	510,814,449	741,519,267	230,704,818	45.16%	9.77%		
4	<i>portion for residential&recreational</i>	<i>n/a</i>	<i>701,684,265</i>	<i>n/a</i>				
5	<i>portion for agdwell & homesite</i>	<i>incl'd w/agimprv</i>	<i>39,835,002</i>	<i>n/a</i>				
6	COMM.&IND.&MINRL REAL	216,710,352	255,527,117	38,816,765	17.91%	4.21%		
7	RAILROAD REAL	14,887,757	19,552,184	4,664,427	31.33%	7.05%		
8	PUBLIC SERVICE REAL	4,035,527	4,241,890	206,363	5.11%	1.25%		
9	SUBTOTAL REAL	1,091,428,175	1,371,802,229	280,374,054	25.69%	5.88%		
10	AGRIC PERSONAL	27,719,852	26,304,378	-1,415,474	-5.11%	-1.30%		
11	COMM PERSONAL	51,186,176	68,578,816	17,392,640	33.98%	7.59%		
12	RAILROAD PERSONAL	2,148,918	3,822,177	1,673,259	77.87%	15.48%		
13	PUBLIC SERVICE PERSONAL	20,648,750	21,884,626	1,235,876	5.99%	1.46%		
14	SUBTOTAL PERSONAL	101,703,696	120,589,997	18,886,301	18.57%	4.35%		
15	MOTOR VEHICLE	121,126,907	151,769,529	30,642,622	25.30%	5.80%		
16	STATE TOTALS - TAXES	1,314,258,778	1,644,161,755	329,902,977	25.10%	5.76%		

(1) Tax Year 1994 & prior Farmsite Land w/Agland & Agdwell w/AgImprovements.

(3) Tax Year 1995 & forward Agdwell & Farm Homesite Land w/Residential, AgImprv = Outbidg& Farmsite.

(2) 1995 Removed Tax Increment Finance District's excess value & tax from Misc. Dist.

(4) Tax Year 1997 & forward Value & Tax excludes motor vehicle due to policy change 1997 Neb. Laws LB 271.

Table 4B 1997 to 2002 Annual %Change State Value & Taxes Levied

Section & Row		1997 (4)	1998	97 vs '98	'97-'98	1999	'98 vs '99	'98-'99
A	VALUE BY TAXING SUBDV	TOTAL VALUE	TOTAL VALUE	AMOUNT CHG	%CHG	TOTAL VALUE	AMOUNT CHG	%CHG
1	COUNTY	69,048,638,885	74,603,633,524	5,554,994,639	8.05%	81,499,658,239	6,896,024,715	9.24%
2	TOWNSHIPS	11,961,137,341	12,403,118,046	441,980,705	3.70%	13,577,964,249	1,174,846,203	9.47%
3	CITIES & VILLAGES	36,669,196,206	39,648,866,606	2,979,670,400	8.13%	43,931,601,348	4,282,734,742	10.80%
4	FIRE DISTRICTS	33,053,102,520	35,795,134,946	2,742,032,426	8.30%	38,662,893,498	2,867,758,552	8.01%
5	N. R. D.	69,048,638,898	74,603,632,003	5,554,993,105	8.05%	81,499,658,232	6,896,026,229	9.24%
6	MISC. DIST.	154,512,467,401	163,666,630,276	9,154,162,875	5.92%	178,550,496,362	14,883,866,086	9.09%
7	E. S. U.	68,088,762,106	74,046,104,285	5,957,342,179	8.75%	80,892,741,806	6,846,637,521	9.25%
8	COMM. COLLEGES	69,048,566,826	74,603,566,519	5,554,999,693	8.05%	81,499,658,239	6,896,091,720	9.24%
9	SCHOOLS, ALL & BONDS	69,048,553,281	74,601,535,407	5,552,982,126	8.04%	81,499,847,649	6,898,312,242	9.25%
10	STATE TOTALS - VALUE	69,048,638,885	74,603,633,524	5,554,994,639	8.05%	81,499,658,239	6,896,024,715	9.24%
B	TAXES BY TAXING SUBDV	1997 (4)	1998	97 vs '98	'97-'98	1999	'98 vs '99	'98-'99
	TOTAL TAXES	TOTAL TAXES	AMOUNT CHG	%CHG	TOTAL TAXES	AMOUNT CHG	%CHG	
1	COUNTY	229,054,745	227,198,972	-1,855,773	-0.81%	229,116,147	1,917,175	0.84%
2	TOWNSHIPS	9,126,158	8,487,915	-638,243	-6.99%	8,781,760	293,845	3.46%
3	CITIES & VILLAGES	175,080,143	175,402,964	322,821	0.18%	186,516,508	11,113,544	6.34%
4	FIRE DISTRICTS	16,312,770	16,538,047	225,277	1.38%	17,136,899	598,852	3.62%
5	N.R.D.	21,964,851	23,736,056	1,771,205	8.06%	25,142,228	1,406,172	5.92%
6	MISC. DISTRICTS	56,718,017	55,315,049	-1,402,968	-2.47%	57,875,260	2,560,211	4.63%
7	E.S.U.	22,569,813	11,525,117	-11,044,696	-48.94%	13,310,655	1,785,538	15.49%
8	COMM. COLLEGES	57,739,741	55,937,671	-1,802,070	-3.12%	30,598,287	-25,339,384	-45.30%
9	SCHOOLS, ALL & BONDS	957,975,232	897,330,846	-60,644,386	-6.33%	950,994,794	53,663,948	5.98%
10	SCHOOL BONDS	57,234,852	61,127,871	3,893,019	6.80%	71,804,520	10,676,649	17.47%
11	SCHOOLS W/O BONDS	900,740,380	836,202,975	-64,537,405	-7.16%	879,190,274	42,987,299	5.14%
12	STATE TOTALS - TAXES	1,546,541,470	1,471,472,636	-75,068,834	-4.85%	1,519,472,538	47,999,902	3.26%
C	VALUE BY SECTOR	1997 (4)	1998	97 vs '98	'97-'98	1999	'98 vs '99	'98-'99
	TOTAL VALUE	TOTAL VALUE	AMOUNT CHG	%CHG	TOTAL VALUE	AMOUNT CHG	%CHG	
1	AG LAND REAL (1)	16,945,294,942	18,144,289,846	1,198,994,904	7.08%	19,402,944,176	1,258,654,330	6.94%
2	AGIMPRV & FRMSITE (1) & (3)	1,276,702,187	1,323,743,685	47,041,498	3.68%	1,401,393,066	77,649,381	5.87%
3	RESIDENTIAL REAL (3)	32,582,499,470	35,531,912,755	2,949,413,285	9.05%	39,294,156,738	3,762,243,983	10.59%
4	<i>portion for residential&recreational</i>	<i>30,417,427,145</i>	<i>33,172,615,595</i>	<i>2,755,188,450</i>	<i>9.06%</i>	<i>36,667,474,814</i>	<i>3,494,859,219</i>	<i>10.54%</i>
5	<i>portion for agdwell & homesite</i>	<i>2,165,072,325</i>	<i>2,359,297,160</i>	<i>194,224,835</i>	<i>8.97%</i>	<i>2,626,681,924</i>	<i>267,384,764</i>	<i>11.33%</i>
6	COMM.&IND.&MINRL REAL	11,212,413,187	12,008,794,612	796,381,425	7.10%	13,126,535,357	1,117,740,745	9.31%
7	RAILROAD REAL	939,846,038	941,992,907	2,146,869	0.23%	1,112,072,462	170,079,555	18.06%
8	PUBLIC SERVICE REAL	287,611,268	210,437,665	-77,173,603	-26.83%	248,264,766	37,827,101	17.98%
9	SUBTOTAL REAL	63,244,367,092	68,161,171,470	4,916,804,378	7.77%	74,585,366,565	6,424,195,095	9.43%
10	AGRIC PERSONAL	1,415,316,640	1,549,997,315	134,680,675	9.52%	1,586,124,463	36,127,148	2.33%
11	COMM PERSONAL	3,174,318,435	3,626,523,244	452,204,809	14.25%	3,819,350,445	192,827,201	5.32%
12	RAILROAD PERSONAL	200,469,298	203,068,395	2,599,097	1.30%	246,754,502	43,686,107	21.51%
13	PUBLIC SERVICE PERSONAL	1,014,167,420	1,062,873,100	48,705,680	4.80%	1,262,062,265	199,189,165	18.74%
14	SUBTOTAL PERSONAL	5,804,271,793	6,442,462,054	638,190,261	11.00%	6,914,291,675	471,829,621	7.32%
15	MOTOR VEHICLE	(4)	--	--	--	--	--	--
16	STATE TOTALS - VALUE	69,048,638,885	74,603,633,524	5,554,994,639	8.05%	81,499,658,239	6,896,024,715	9.24%
D	TAXES LEVIED BY SECTOR	1997 (4)	1998	97 vs '98	'97-'98	1999	'98 vs '99	'98-'99
	TOTAL TAXES	TOTAL TAXES	AMOUNT CHG	%CHG	TOTAL TAXES	AMOUNT CHG	%CHG	
1	AG LAND REAL (1)	326,134,449	302,152,716	-23,981,733	-7.35%	305,161,362	3,008,646	1.00%
2	AGIMPRV & FRMSITE (1) & (3)	24,451,788	22,184,848	-2,266,940	-9.27%	22,172,550	-12,298	-0.06%
3	RESIDENTIAL REAL (3)	776,412,530	748,760,617	-27,651,913	-3.56%	782,300,425	33,539,808	4.48%
4	<i>portion for residential&recreational</i>	<i>734,704,978</i>	<i>709,086,697</i>	<i>-25,618,281</i>	<i>-3.49%</i>	<i>740,491,958</i>	<i>31,405,261</i>	<i>4.43%</i>
5	<i>portion for agdwell & homesite</i>	<i>41,707,552</i>	<i>39,673,928</i>	<i>-2,033,625</i>	<i>-4.88%</i>	<i>41,808,467</i>	<i>2,134,539</i>	<i>5.38%</i>
6	COMM.&IND.&MINRL REAL	265,576,161	252,867,752	-12,708,409	-4.79%	260,291,429	7,423,677	2.94%
7	RAILROAD REAL	19,248,714	16,617,967	-2,630,747	-13.67%	18,644,592	2,026,625	12.20%
8	PUBLIC SERVICE REAL	6,502,937	4,148,715	-2,354,222	-36.20%	4,624,718	476,003	11.47%
9	SUBTOTAL REAL	1,418,326,579	1,346,732,615	-71,593,964	-5.05%	1,393,195,076	46,462,461	3.45%
10	AGRIC PERSONAL	27,338,083	25,952,447	-1,385,636	-5.07%	25,143,636	-808,811	-3.12%
11	COMM PERSONAL	73,566,938	73,911,381	344,443	0.47%	73,367,306	-544,075	-0.74%
12	RAILROAD PERSONAL	4,105,609	3,581,277	-524,332	-12.77%	4,135,876	554,599	15.49%
13	PUBLIC SERVICE PERSONAL	23,204,262	21,294,916	-1,909,346	-8.23%	23,630,644	2,335,728	10.97%
14	SUBTOTAL PERSONAL	128,214,892	124,740,021	-3,474,871	-2.71%	126,277,462	1,537,441	1.23%
15	MOTOR VEHICLE (4)	(4)	--	--	--	--	--	--
16	STATE TOTALS - TAXES	1,546,541,470	1,471,472,636	-75,068,834	-4.85%	1,519,472,538	47,999,902	3.26%

(1) Tax Year 1994 & prior Farmsite Land w/Agland & Agdwell w/AgImprovements.

(3) Tax Year 1995 & forward Agdwell & Farm Homesite Land w/Residential, AgImprv = Outbidg & Farmsite.

(2) 1995 Removed Tax Increment Finance District's excess value & tax from Misc. Dist.

(4) Tax Year 1997 & forward Value & Tax excludes motor vehicle due to policy change 1997 Neb. Laws LB 271.

Table 4B 1997 to 2002 Annual %Change State Value & Taxes Levied

Section & Row		1999	2000	'99 vs '00	'99 vs '00	2001	'00 vs '01	'00 vs '01
A	VALUE BY TAXING SUBDV	TOTAL VALUE	TOTAL VALUE	AMOUNT CHG	%CHG	TOTAL VALUE	AMOUNT CHG	%CHG
1	COUNTY	81,499,658,239	88,307,553,325	6,807,895,086	8.35%	93,938,214,211	5,630,660,886	6.38%
2	TOWNSHIPS	13,577,964,249	14,308,935,526	730,971,277	5.38%	14,980,155,090	671,219,564	4.69%
3	CITIES & VILLAGES	43,931,601,348	48,036,011,006	4,104,409,658	9.34%	51,108,350,912	3,072,339,906	6.40%
4	FIRE DISTRICTS	38,662,893,498	41,549,374,212	2,886,480,714	7.47%	44,199,486,363	2,650,112,151	6.38%
5	N. R. D.	81,499,658,232	88,307,395,597	6,807,737,365	8.35%	93,938,056,384	5,630,660,787	6.38%
6	MISC. DIST.	178,550,496,362	194,395,964,400	15,845,468,038	8.87%	220,582,005,375	26,186,040,975	13.47%
7	E. S. U.	80,892,741,806	87,698,592,194	6,805,850,388	8.41%	93,392,583,448	5,693,991,254	6.49%
8	COMM. COLLEGES	81,499,658,239	88,307,395,606	6,807,737,367	8.35%	93,938,056,400	5,630,660,794	6.38%
9	SCHOOLS, ALL & BONDS	81,499,847,649	88,307,787,091	6,807,939,442	8.35%	93,938,119,439	5,630,332,348	6.38%
10	STATE TOTALS - VALUE	81,499,658,239	88,307,553,325	6,807,895,086	8.35%	93,938,214,211	5,630,660,886	6.38%
B	TAXES BY TAXING SUBDV	1999	2000	'99 vs '00	'99 vs '00	2001	'00 vs '01	'00 vs '01
	TOTAL TAXES	TOTAL TAXES	AMOUNT CHG	%CHG	TOTAL TAXES	AMOUNT CHG	%CHG	
1	COUNTY	229,116,147	242,907,650	13,791,503	6.02%	270,198,652	27,291,002	11.24%
2	TOWNSHIPS	8,781,760	8,976,206	194,446	2.21%	9,348,336	372,130	4.15%
3	CITIES & VILLAGES	186,516,508	190,534,175	4,017,667	2.15%	203,672,425	13,138,250	6.90%
4	FIRE DISTRICTS	17,136,899	18,896,644	1,759,745	10.27%	20,059,503	1,162,859	6.15%
5	N.R.D.	25,142,228	27,693,027	2,550,799	10.15%	30,324,554	2,631,527	9.50%
6	MISC. DISTRICTS	57,875,260	65,951,778	8,076,518	13.96%	72,908,037	6,956,259	10.55%
7	E.S.U.	13,310,655	13,692,877	382,222	2.87%	14,875,223	1,182,346	8.63%
8	COMM. COLLEGES	30,598,287	28,648,249	-1,950,038	-6.37%	61,939,960	33,291,711	116.21%
9	SCHOOLS, ALL & BONDS	950,994,794	1,043,281,114	92,286,320	9.70%	1,078,506,900	35,225,786	3.38%
10	SCHOOL BONDS	71,804,520	87,648,523	15,844,003	22.07%	99,668,015	12,019,492	13.71%
11	SCHOOLS W/O BONDS	879,190,274	955,632,591	76,442,317	8.69%	978,838,885	23,206,294	2.43%
12	STATE TOTALS - TAXES	1,519,472,538	1,640,581,719	121,109,181	7.97%	1,761,833,590	121,251,871	7.39%
C	VALUE BY SECTOR	1999	2000	'99 vs '00	'99 vs '00	2001	'00 vs '01	'00 vs '01
	TOTAL VALUE	TOTAL VALUE	AMOUNT CHG	%CHG	TOTAL VALUE	AMOUNT CHG	%CHG	
1	AG LAND REAL (1)	19,402,944,176	20,291,221,632	888,277,456	4.58%	21,090,574,187	799,352,555	3.94%
2	AGIMPRV & FRMSITE (1) &(3)	1,401,393,066	1,406,637,444	5,244,378	0.37%	1,431,399,046	24,761,602	1.76%
3	RESIDENTIAL REAL (3)	39,294,156,738	42,532,972,677	3,238,815,939	8.24%	46,027,877,877	3,494,905,200	8.22%
4	<i>portion for residential&recreational</i>	<i>36,667,474,814</i>	<i>39,674,194,018</i>	<i>3,006,719,204</i>	<i>8.20%</i>	<i>43,003,432,243</i>	<i>3,329,238,225</i>	<i>8.39%</i>
5	<i>portion for agdwell & homesite</i>	<i>2,626,681,924</i>	<i>2,858,778,659</i>	<i>232,096,735</i>	<i>8.84%</i>	<i>3,024,445,634</i>	<i>165,666,975</i>	<i>5.80%</i>
6	COMM.&IND.&MINRL REAL	13,126,535,357	15,454,425,914	2,327,890,557	17.73%	16,403,996,805	949,570,891	6.14%
7	RAILROAD REAL	1,112,072,462	1,211,504,489	99,432,027	8.94%	1,332,749,686	121,245,197	10.01%
8	PUBLIC SERVICE REAL	248,264,766	226,858,694	-21,406,072	-8.62%	222,422,415	-4,436,279	-1.96%
9	SUBTOTAL REAL	74,585,366,565	81,123,620,850	6,538,254,285	8.77%	86,509,020,016	5,385,399,166	6.64%
10	AGRIC PERSONAL	1,586,124,463	1,532,941,482	-53,182,981	-3.35%	1,548,082,902	15,141,420	0.99%
11	COMM PERSONAL	3,819,350,445	4,048,701,379	229,350,934	6.00%	4,185,401,002	136,699,623	3.38%
12	RAILROAD PERSONAL	246,754,502	291,625,752	44,871,250	18.18%	305,702,299	14,076,547	4.83%
13	PUBLIC SERVICE PERSONAL	1,262,062,265	1,310,663,862	48,601,597	3.85%	1,390,007,993	79,344,131	6.05%
14	SUBTOTAL PERSONAL	6,914,291,675	7,183,932,475	5,921,870,210	85.65%	7,429,194,196	245,261,721	3.41%
15	MOTOR VEHICLE	--	--	--	--	--	--	--
16	STATE TOTALS - VALUE	81,499,658,239	88,307,553,325	6,807,895,086	8.35%	93,938,214,211	5,630,660,886	6.38%
D	TAXES LEVIED BY SECTOR	1999	2000	'99 vs '00	'99 vs '00	2001	'00 vs '01	'00 vs '01
	TOTAL TAXES	TOTAL TAXES	AMOUNT CHG	%CHG	TOTAL TAXES	AMOUNT CHG	%CHG	
1	AG LAND REAL (1)	305,161,362	320,407,591	15,246,229	5.00%	332,361,187	11,953,596	3.73%
2	AGIMPRV & FRMSITE (1) & (3)	22,172,550	22,276,011	103,461	0.47%	22,656,235	380,224	1.71%
3	RESIDENTIAL REAL (3)	782,300,425	838,659,297	56,358,872	7.20%	915,667,690	77,008,393	9.18%
4	<i>portion for residential&recreational</i>	<i>740,491,958</i>	<i>792,976,484</i>	<i>52,484,526</i>	<i>7.09%</i>	<i>867,429,703</i>	<i>74,453,219</i>	<i>9.39%</i>
5	<i>portion for agdwell & homesite</i>	<i>41,808,467</i>	<i>45,682,813</i>	<i>3,874,346</i>	<i>9.27%</i>	<i>48,237,988</i>	<i>2,555,174</i>	<i>5.59%</i>
6	COMM.&IND.&MINRL REAL	260,291,429	303,742,368	43,450,939	16.69%	327,290,972	23,548,604	7.75%
7	RAILROAD REAL	18,644,592	20,465,733	1,821,141	9.77%	22,383,099	1,917,366	9.37%
8	PUBLIC SERVICE REAL	4,624,718	4,185,743	-438,975	-9.49%	4,174,610	-11,133	-0.27%
9	SUBTOTAL REAL	1,393,195,076	1,509,736,743	116,541,667	8.37%	1,624,533,793	114,797,050	7.60%
10	AGRIC PERSONAL	25,143,636	24,376,910	-766,726	-3.05%	24,575,890	198,980	0.82%
11	COMM PERSONAL	73,367,306	77,131,675	3,764,369	5.13%	81,316,920	4,185,245	5.43%
12	RAILROAD PERSONAL	4,135,876	4,933,586	797,710	19.29%	5,134,181	200,595	4.07%
13	PUBLIC SERVICE PERSONAL	23,630,644	24,402,804	772,160	3.27%	26,272,807	1,870,003	7.66%
14	SUBTOTAL PERSONAL	126,277,462	130,844,975	4,567,513	3.62%	137,299,798	6,454,823	4.93%
15	MOTOR VEHICLE (4)	--	--	--	--	--	--	--
16	STATE TOTALS - TAXES	1,519,472,538	1,640,581,719	121,109,181	7.97%	1,761,833,590	121,251,871	7.39%

(1) Tax Year 1994 & prior Farmsite Land w/Agland & Agdwell w/AgImprovements.

(3) Tax Year 1995 & forward Agdwell & Farm Homesite Land w/Residential, AgImprv = Outldg & Farmsite.

(2) 1995 Removed Tax Increment Finance District's excess value & tax from Misc. Dist.

(4) Tax Year 1997 & forward Value & Tax excludes motor vehicle due to policy change 1997 Neb. Laws LB 271.

Table 4B 1997 to 2002 Annual %Change State Value & Taxes Levied

Section & Row	VALUE BY TAXING SUBDV	2001 TOTAL VALUE	2002 TOTAL VALUE	'01 vs '02 AMOUNT CHG	'01 vs '02 %CHG
A					
1	COUNTY	93,938,214,211	98,162,679,918	4,224,465,707	4.50%
2	TOWNSHIPS	14,980,155,090	15,607,556,489	627,401,399	4.19%
3	CITIES & VILLAGES	51,108,350,912	53,088,084,424	1,979,733,512	3.87%
4	FIRE DISTRICTS	44,199,486,363	46,513,444,628	2,313,958,265	5.24%
5	N. R. D.	93,938,056,384	98,162,686,549	4,224,630,165	4.50%
6	MISC. DIST.	220,582,005,375	230,374,488,580	9,792,483,205	4.44%
7	E. S. U.	93,392,583,448	97,946,431,299	4,553,847,851	4.88%
8	COMM. COLLEGES	93,938,056,400	98,162,491,483	4,224,435,083	4.50%
9	SCHOOLS, ALL & BONDS	93,938,119,439	98,162,491,459	4,224,372,020	4.50%
10	STATE TOTALS - VALUE	93,938,214,211	98,162,679,918	4,224,465,707	4.50%
B					
	TAXES BY TAXING SUBDV	2001 TOTAL TAXES	2002 TOTAL TAXES	'01 vs '02 AMOUNT CHG	'01 vs '02 %CHG
1	COUNTY	270,198,652	292,056,327	21,857,675	8.09%
2	TOWNSHIPS	9,348,336	9,489,701	141,365	1.51%
3	CITIES & VILLAGES	203,672,425	210,563,949	6,891,524	3.38%
4	FIRE DISTRICTS	20,059,503	21,405,003	1,345,500	6.71%
5	N.R.D.	30,324,554	31,393,415	1,068,861	3.52%
6	MISC. DISTRICTS	72,908,037	78,151,117	5,243,080	7.19%
7	E.S.U.	14,875,223	15,521,435	646,212	4.34%
8	COMM. COLLEGES	61,939,960	65,986,748	4,046,788	6.53%
9	SCHOOLS, ALL & BONDS	1,078,506,900	1,143,578,889	65,071,989	6.03%
10	SCHOOL BONDS	99,668,015	104,900,852	5,232,837	5.25%
11	SCHOOLS W/O BONDS	978,838,885	1,038,678,037	59,839,152	6.11%
12	STATE TOTALS - TAXES	1,761,833,590	1,868,146,583	106,312,993	6.03%
C					
	VALUE BY SECTOR	2001 TOTAL VALUE	2002 TOTAL VALUE	'01 vs '02 AMOUNT CHG	'01 vs '02 %CHG
1	AG LAND REAL (1)	21,090,574,187	21,815,442,553	724,868,366	3.44%
2	AGIMPRV & FRMSITE (1) & (3)	1,431,399,046	1,446,615,509	15,216,463	1.06%
3	RESIDENTIAL REAL (3)	46,027,877,877	48,423,457,282	2,395,579,405	5.20%
4	<i>portion for residential&recreational</i>	<i>43,003,432,243</i>	<i>45,205,878,201</i>	<i>2,202,445,958</i>	<i>5.12%</i>
5	<i>portion for agdwell & homesite</i>	<i>3,024,445,634</i>	<i>3,217,579,081</i>	<i>193,133,447</i>	<i>6.39%</i>
6	COMM.&IND.&MINRL REAL	16,403,996,805	17,158,208,136	754,211,331	4.60%
7	RAILROAD REAL	1,332,749,686	1,400,437,680	67,687,994	5.08%
8	PUBLIC SERVICE REAL	222,422,415	227,432,867	5,010,452	2.25%
9	SUBTOTAL REAL	86,509,020,016	90,471,594,027	3,962,574,011	4.58%
10	AGRIC PERSONAL	1,548,082,902	1,606,431,290	58,348,388	3.77%
11	COMM PERSONAL	4,185,401,002	4,322,746,908	137,345,906	3.28%
12	RAILROAD PERSONAL	305,702,299	309,295,626	3,593,327	1.18%
13	PUBLIC SERVICE PERSONAL	1,390,007,993	1,452,612,067	62,604,074	4.50%
14	SUBTOTAL PERSONAL	7,429,194,196	7,691,085,891	261,891,695	3.53%
15	MOTOR VEHICLE	--	--	--	--
16	STATE TOTALS - VALUE	93,938,214,211	98,162,679,918	4,224,465,707	4.50%
D					
	TAXES LEVIED BY SECTOR	2001 TOTAL TAXES	2002 TOTAL TAXES	'01 vs '02 AMOUNT CHG	'01 vs '02 %CHG
1	AG LAND REAL (1)	332,361,187	348,802,414	16,441,227	4.95%
2	AGIMPRV & FRMSITE (1) & (3)	22,656,235	23,281,973	625,738	2.76%
3	RESIDENTIAL REAL (3)	915,667,690	976,126,404	60,458,714	6.60%
4	<i>portion for residential&recreational</i>	<i>867,429,703</i>	<i>924,025,845</i>	<i>56,596,142</i>	<i>6.52%</i>
5	<i>portion for agdwell & homesite</i>	<i>48,237,988</i>	<i>52,100,559</i>	<i>3,862,571</i>	<i>8.01%</i>
6	COMM.&IND.&MINRL REAL	327,290,972	347,631,842	20,340,870	6.21%
7	RAILROAD REAL	22,383,099	23,739,830	1,356,731	6.06%
8	PUBLIC SERVICE REAL	4,174,610	4,362,758	188,148	4.51%
9	SUBTOTAL REAL	1,624,533,793	1,723,945,221	99,411,428	6.12%
10	AGRIC PERSONAL	24,575,890	25,856,894	1,281,004	5.21%
11	COMM PERSONAL	81,316,920	85,070,519	3,753,599	4.62%
12	RAILROAD PERSONAL	5,134,181	5,248,304	114,123	2.22%
13	PUBLIC SERVICE PERSONAL	26,272,807	28,025,646	1,752,839	6.67%
14	SUBTOTAL PERSONAL	137,299,798	144,201,363	6,901,565	5.03%
15	MOTOR VEHICLE (4)	--	--	--	--
16	STATE TOTALS - TAXES	1,761,833,590	1,868,146,583	106,312,993	6.03%

(1) Tax Year 1994 & prior Farmsite Land w/Agland & Agdwell w/AgImprovements.

(3) Tax Year 1995 & forward Agdwell & Farm Homesite Land w/Residential, AgImprv = Outbldg & Farmsite.

(2) 1995 Removed Tax Increment Finance District's excess value & tax from Misc. Dist.

(4) Tax Year 1997 & forward Value & Tax excludes motor vehicle due to policy change 1997 Neb. Laws LB 271.

Table 4B 1997 to 2002 Cumulative %Change State Value & Taxes Levied

Section & Row A	VALUE BY TAXING SUBDV	comparable tax policy years				
		1997 (4) TOTAL VALUE	2,002 TOTAL VALUE	'97-'02 cumltv amount change	'97-'02 %chg	'97-'02 compnd annual %chg
1	COUNTY	69,048,638,885	98,162,679,918	29,114,041,033	42.16%	7.29%
2	TOWNSHIPS	11,961,137,341	15,607,556,489	3,646,419,148	30.49%	5.47%
3	CITIES & VILLAGES	36,669,196,206	53,088,084,424	16,418,888,218	44.78%	7.68%
4	FIRE DISTRICTS	33,053,102,520	46,513,444,628	13,460,342,108	40.72%	7.07%
5	N. R. D.	69,048,638,898	98,162,686,549	29,114,047,651	42.16%	7.29%
6	MISC. DIST.	154,512,467,401	230,374,488,580	75,862,021,179	49.10%	8.32%
7	E. S. U.	68,088,762,106	97,946,431,299	29,857,669,193	43.85%	7.54%
8	COMM. COLLEGES	69,048,566,826	98,162,491,483	29,113,924,657	42.16%	7.29%
9	SCHOOLS, ALL & BONDS	69,048,553,281	98,162,491,459	29,113,938,178	42.16%	7.29%
10	STATE TOTALS - VALUE	69,048,638,885	98,162,679,918	29,114,041,033	42.16%	7.29%
B	TAXES BY TAXING SUBDV	1997 (4) TOTAL TAXES	2,002 TOTAL TAXES	'97-'02 cumltv amount change	'97-'02 %chg	'97-'02 compnd annual %chg
1	COUNTY	229,054,745	292,056,327	63,001,582	27.51%	4.98%
2	TOWNSHIPS	9,126,158	9,489,701	363,543	3.98%	0.78%
3	CITIES & VILLAGES	175,080,143	210,563,949	35,483,806	20.27%	3.76%
4	FIRE DISTRICTS	16,312,770	21,405,003	5,092,233	31.22%	5.58%
5	N.R.D.	21,964,851	31,393,415	9,428,564	42.93%	7.40%
6	MISC. DISTRICTS	56,718,017	78,151,117	21,433,100	37.79%	6.62%
7	E.S.U.	22,569,813	15,521,435	-7,048,378	-31.23%	-7.21%
8	COMM. COLLEGES	57,739,741	65,986,748	8,247,007	14.28%	2.71%
9	SCHOOLS, ALL & BONDS	957,975,232	1,143,578,889	185,603,657	19.37%	3.61%
10	SCHOOL BONDS	57,234,852	104,900,852	47,666,000	83.28%	12.88%
11	SCHOOLS W/O BONDS	900,740,380	1,038,678,037	137,937,657	15.31%	2.89%
12	STATE TOTALS - TAXES	1,546,541,470	1,868,146,583	321,605,113	20.80%	3.85%
C	VALUE BY SECTOR	1997 (4) TOTAL VALUE	2,002 TOTAL VALUE	'97-'02 cumltv amount change	'97-'02 %chg	'97-'02 compnd annual %chg
1	AG LAND REAL (1)	16,945,294,942	21,815,442,553	4,870,147,611	28.74%	5.18%
2	AGIMPRV & FRMSITE (1) & (3)	1,276,702,187	1,446,615,509	169,913,322	13.31%	2.53%
3	RESIDENTIAL REAL (3)	32,582,499,470	48,423,457,282	15,840,957,812	48.62%	8.25%
4	<i>portion for residential&recreational</i>	<i>30,417,427,145</i>	<i>45,205,878,201</i>	<i>14,788,451,056</i>	<i>48.62%</i>	<i>8.25%</i>
5	<i>portion for agdwell & homesite</i>	<i>2,165,072,325</i>	<i>3,217,579,081</i>	<i>1,052,506,756</i>	<i>48.61%</i>	<i>8.25%</i>
6	COMM.&IND.&MINRL REAL	11,212,413,187	17,158,208,136	5,945,794,949	53.03%	8.88%
7	RAILROAD REAL	939,846,038	1,400,437,680	460,591,642	49.01%	8.30%
8	PUBLIC SERVICE REAL	287,611,268	227,432,867	-60,178,401	-20.92%	-4.59%
9	SUBTOTAL REAL	63,244,367,092	90,471,594,027	27,227,226,935	43.05%	7.42%
10	AGRIC PERSONAL	1,415,316,640	1,606,431,290	191,114,650	13.50%	2.57%
11	COMM PERSONAL	3,174,318,435	4,322,746,908	1,148,428,473	36.18%	6.37%
12	RAILROAD PERSONAL	200,469,298	309,295,626	108,826,328	54.29%	9.06%
13	PUBLIC SERVICE PERSONAL	1,014,167,420	1,452,612,067	438,444,647	43.23%	7.45%
14	SUBTOTAL PERSONAL	5,804,271,793	7,691,085,891	1,886,814,098	32.51%	5.79%
15	MOTOR VEHICLE	(4)	--	--	--	--
16	STATE TOTALS - VALUE	69,048,638,885	98,162,679,918	29,114,041,033	42.16%	7.29%
D	TAXES LEVIED BY SECTOR	1997 (4) TOTAL TAXES	2,002 TOTAL TAXES	'97-'02 cumltv amount change	'97-'02 %chg	'97-'02 compnd annual %chg
1	AG LAND REAL (1)	326,134,449	348,802,414	22,667,965	6.95%	1.35%
2	AGIMPRV & FRMSITE (1) & (3)	24,451,788	23,281,973	-1,169,815	-4.78%	-0.98%
3	RESIDENTIAL REAL (3)	776,412,530	976,126,404	199,713,874	25.72%	4.68%
4	<i>portion for residential&recreational</i>	<i>734,704,978</i>	<i>924,025,845</i>	<i>189,320,867</i>	<i>25.77%</i>	<i>4.69%</i>
5	<i>portion for agdwell & homesite</i>	<i>41,707,552</i>	<i>52,100,559</i>	<i>10,393,007</i>	<i>24.92%</i>	<i>4.55%</i>
6	COMM.&IND.&MINRL REAL	265,576,161	347,631,842	82,055,681	30.90%	5.53%
7	RAILROAD REAL	19,248,714	23,739,830	4,491,116	23.33%	4.28%
8	PUBLIC SERVICE REAL	6,502,937	4,362,758	-2,140,179	-32.91%	-7.67%
9	SUBTOTAL REAL	1,418,326,579	1,723,945,221	305,618,642	21.55%	3.98%
10	AGRIC PERSONAL	27,338,083	25,856,894	-1,481,189	-5.42%	-1.11%
11	COMM PERSONAL	73,566,938	85,070,519	11,503,581	15.64%	2.95%
12	RAILROAD PERSONAL	4,105,609	5,248,304	1,142,695	27.83%	5.03%
13	PUBLIC SERVICE PERSONAL	23,204,262	28,025,646	4,821,384	20.78%	3.85%
14	SUBTOTAL PERSONAL	128,214,892	144,201,363	15,986,471	12.47%	2.38%
15	MOTOR VEHICLE (4)	(4)	--	--	--	--
16	STATE TOTALS - TAXES	1,546,541,470	1,868,146,583	321,605,113	20.80%	3.85%

(1) Tax Year 1994 & prior Farmsite Land w/Agland & Agdwell w/AgImprovements.

(3) Tax Year 1995 & forward Agdwell & Farm Homesite Land w/Residential, AgImprv = Outbldg & Farmsite.

(2) 1995 Removed Tax Increment Finance District's excess value & tax from Misc. Dist.

(4) Tax Year 1997 & forward Value & Tax excludes motor vehicle due to policy change 1997 Neb. Laws LB 271.

Table 4C History 1997 to 2002, Taxable Property Value 93 Counties

Co#	County Name	1997 Total TaxableValue	1998 Total TaxableValue	1999 Total TaxableValue	2000 Total TaxableValue	2001 Total TaxableValue	2002 Total TaxableValue	Cumulative % Chg Value 1997 to 2001	Annual %chg '97-'02
1	ADAMS	1,084,624,525	1,235,537,035	1,336,509,970	1,474,493,865	1,502,824,530	1,516,926,240	39.86%	6.94%
2	ANTELOPE	408,177,753	439,839,027	514,604,157	512,432,776	535,182,187	579,282,853	41.92%	7.25%
3	ARTHUR	50,700,581	56,942,224	69,371,194	70,451,817	76,226,792	77,463,697	52.79%	8.85%
4	BANNER	75,955,786	91,657,175	90,236,935	98,260,527	110,881,499	104,672,106	37.81%	6.62%
5	BLAINE	64,019,294	71,728,813	77,733,955	83,135,690	89,410,660	95,574,412	49.29%	8.34%
6	BOONE	405,451,693	447,752,546	483,108,104	496,606,031	505,927,399	521,856,223	28.71%	5.18%
7	BOX BUTTE	477,101,221	530,107,511	571,455,958	594,936,921	617,256,690	630,924,126	32.24%	5.75%
8	BOYD	116,626,495	125,784,732	134,126,183	139,109,160	149,742,944	162,593,033	39.41%	6.87%
9	BROWN	194,302,934	198,483,969	207,104,124	217,447,144	232,758,159	235,278,687	21.09%	3.90%
10	BUFFALO	1,571,731,168	1,644,245,489	1,761,930,010	1,885,178,972	1,994,189,127	2,075,696,036	32.06%	5.72%
11	BURT	418,610,850	460,482,504	501,603,084	552,129,917	578,956,149	580,506,991	38.67%	6.76%
12	BUTLER	535,382,200	573,322,484	615,410,174	636,968,753	655,301,388	706,993,056	32.05%	5.72%
13	CASS	1,104,215,252	1,155,463,700	1,225,818,151	1,321,666,214	1,435,440,084	1,478,161,716	33.87%	6.01%
14	CEDAR	420,393,860	461,780,095	499,176,446	559,472,008	590,195,141	612,954,667	45.80%	7.83%
15	CHASE	296,199,199	316,547,941	367,337,779	403,394,558	417,756,148	454,815,965	53.55%	8.96%
16	CHERRY	503,515,299	538,094,910	600,071,373	663,524,386	714,621,983	777,041,923	54.32%	9.07%
17	CHEYENNE	484,496,294	511,311,001	530,359,050	575,700,481	614,772,471	631,312,913	30.30%	5.44%
18	CLAY	456,989,183	496,571,206	524,178,815	547,379,847	562,337,214	568,486,267	24.40%	4.46%
19	COLFAX	415,759,440	461,050,453	500,144,758	536,895,613	572,843,844	583,165,695	40.27%	7.00%
20	CUMING	601,092,898	649,820,208	673,275,537	711,111,041	716,112,496	741,725,318	23.40%	4.29%
21	CUSTER	660,941,160	722,736,209	789,034,292	843,899,569	852,784,265	881,026,228	33.30%	5.92%
22	DAKOTA	591,713,491	629,850,197	689,810,166	750,226,097	807,866,212	811,789,923	37.19%	6.53%
23	DAWES	258,919,354	286,182,638	324,016,220	334,516,207	347,546,211	363,722,040	40.48%	7.03%
24	DAWSON	1,057,654,412	1,105,849,812	1,158,245,804	1,189,007,430	1,247,312,823	1,292,081,961	22.16%	4.09%
25	DEUEL	135,090,178	138,714,834	156,897,231	160,568,568	168,201,205	176,274,154	30.49%	5.47%
26	DIXON	261,830,109	275,217,331	290,577,318	342,874,968	356,915,795	388,433,636	48.35%	8.21%
27	DODGE	1,454,680,349	1,519,665,742	1,611,065,773	1,725,423,909	1,820,621,859	1,920,294,159	32.01%	5.71%
28	DOUGLAS	16,076,719,520	17,173,214,610	19,460,382,475	22,313,401,165	23,509,219,915	24,407,336,630	51.82%	8.71%
29	DUNDY	193,140,936	212,529,237	219,969,959	222,927,846	240,005,029	269,325,458	39.45%	6.88%
30	FILLMORE	520,554,860	553,196,310	573,338,463	615,466,526	625,696,753	630,343,512	21.09%	3.90%
31	FRANKLIN	252,221,404	272,352,554	271,391,306	282,697,864	286,714,103	292,476,846	15.96%	3.01%
32	FRONTIER	218,336,060	245,674,981	247,635,010	256,289,346	262,723,904	275,372,918	26.12%	4.75%
33	FURNAS	250,196,260	266,553,476	279,997,737	293,889,847	308,234,392	321,248,907	28.40%	5.13%
34	GAGE	975,822,916	1,003,634,569	1,041,329,856	1,056,551,128	1,136,111,257	1,164,509,331	19.34%	3.60%
35	GARDEN	179,046,504	190,369,770	195,674,810	217,356,126	227,891,775	255,733,008	42.83%	7.39%
36	GARFIELD	90,339,986	103,542,517	104,415,840	115,192,693	124,278,218	129,466,746	43.31%	7.46%
37	GOSPER	205,016,661	211,166,355	220,184,209	226,433,194	235,643,222	237,643,913	15.91%	3.00%
38	GRANT	80,357,238	82,730,437	100,313,848	103,311,486	107,832,933	109,532,287	36.31%	6.39%
39	GREELEY	174,381,603	179,481,865	194,764,048	208,520,077	222,268,199	231,120,625	32.54%	5.80%
40	HALL	2,014,862,088	2,154,347,458	2,272,366,342	2,368,062,600	2,477,562,431	2,641,148,165	31.08%	5.56%
41	HAMILTON	728,708,612	764,550,547	851,427,483	867,256,608	885,328,181	893,370,216	22.60%	4.16%
42	HARLAN	225,174,233	245,788,723	261,501,976	277,732,045	282,699,106	291,126,466	29.29%	5.27%
43	HAYES	111,423,601	123,708,441	132,873,968	141,474,464	158,372,674	159,275,422	42.95%	7.41%
44	HITCHCOCK	184,363,028	191,138,222	207,285,665	217,016,207	244,154,991	249,904,587	35.55%	6.27%
45	HOLT	616,709,920	698,696,132	778,846,867	800,995,639	842,519,700	886,066,474	43.68%	7.52%
46	HOOKER	66,920,873	68,704,988	77,416,162	88,357,603	95,288,036	96,253,646	43.83%	7.54%
47	HOWARD	323,855,228	341,271,786	373,189,219	389,900,355	405,028,017	410,582,695	26.78%	4.86%

Table 4C History 1997 to 2002, Taxable Property Value 93 Counties

Co#	County Name	1997 Total Taxable Value	1998 Total Value	1999 Total Value	2000 Total Value	2001 Total Value	2002 Total Value	Cumulative % Chg Value 1997 to 2001	Annual %chg '97-'02
48	JEFFERSON	376,742,152	405,304,980	426,867,205	459,808,488	499,882,074	520,298,415	38.10%	6.67%
49	JOHNSON	192,507,641	202,176,433	248,225,981	271,860,958	278,179,936	314,449,349	63.34%	10.31%
50	KEARNEY	510,811,231	516,368,106	538,390,600	567,822,570	588,898,730	609,974,037	19.41%	3.61%
51	KEITH	454,297,226	477,230,858	506,981,026	538,928,558	577,067,826	613,533,203	35.05%	6.19%
52	KEYA PAHA	96,410,862	96,531,201	110,554,402	119,702,516	124,631,731	132,791,963	37.74%	6.61%
53	KIMBALL	274,406,873	282,488,399	290,089,292	282,671,713	318,763,803	340,143,449	23.96%	4.39%
54	KNOX	389,639,309	411,691,381	446,963,369	473,825,581	497,688,881	521,159,522	33.75%	5.99%
55	LANCASTER	8,862,412,495	9,969,266,673	10,839,903,409	11,347,571,312	12,627,694,758	13,090,615,848	47.71%	8.11%
56	LINCOLN	1,436,333,850	1,511,266,815	1,628,908,000	1,682,087,829	1,787,366,291	1,921,614,167	33.79%	5.99%
57	LOGAN	64,854,947	68,283,999	72,835,580	72,852,355	83,864,370	89,823,562	38.50%	6.73%
58	LOUP	56,436,705	62,806,630	67,917,590	71,669,135	76,708,475	78,250,190	38.65%	6.75%
59	MADISON	1,214,704,067	1,291,580,574	1,399,539,642	1,492,137,542	1,553,223,070	1,635,687,661	34.66%	6.13%
60	MCPHERSON	66,388,821	66,836,857	75,453,260	75,726,048	87,142,030	93,609,296	41.00%	7.11%
61	MERRICK	459,476,369	499,963,772	512,573,713	553,398,593	567,956,848	578,736,887	25.96%	4.72%
62	MORRILL	281,398,327	301,210,024	318,728,628	328,029,443	345,298,907	343,421,451	22.04%	4.06%
63	NANCE	208,338,746	231,564,336	250,530,730	274,074,410	277,469,410	292,669,032	40.48%	7.03%
64	NEMAHA	308,826,350	327,868,981	371,770,117	394,318,151	418,557,692	427,433,251	38.41%	6.72%
65	NUCKOLLS	253,910,540	258,215,316	278,301,369	284,457,449	299,418,916	299,892,535	18.11%	3.38%
66	OTOE	679,661,551	782,829,812	835,255,482	881,518,397	959,730,542	975,110,548	43.47%	7.49%
67	PAWNEE	150,494,261	162,111,524	179,037,454	197,147,206	212,697,583	217,371,631	44.44%	7.63%
68	PERKINS	257,385,947	276,650,230	286,293,813	291,452,436	330,073,471	344,382,090	33.80%	6.00%
69	PHELPS	649,037,890	666,261,036	712,221,025	715,990,920	741,403,063	764,610,596	17.81%	3.33%
70	PIERCE	357,929,127	394,357,975	416,568,789	458,699,097	483,029,791	495,095,370	38.32%	6.70%
71	PLATTE	1,485,211,236	1,564,432,337	1,678,243,895	1,808,428,682	1,856,995,742	1,984,200,477	33.60%	5.96%
72	POLK	392,663,025	414,392,696	473,837,704	509,632,149	528,149,841	553,229,007	40.89%	7.10%
73	RED WILLOW	402,605,753	420,437,972	446,679,638	514,696,616	528,343,661	562,421,471	39.70%	6.91%
74	RICHARDSON	337,774,033	385,197,217	413,880,610	440,205,943	451,885,381	473,685,422	40.24%	7.00%
75	ROCK	130,130,330	131,758,960	142,949,084	152,129,317	167,978,850	181,873,023	39.76%	6.92%
76	SALINE	564,173,849	631,276,570	669,797,548	705,585,546	741,585,854	759,144,322	34.56%	6.12%
77	SARPY	3,497,103,689	3,930,401,951	4,379,395,414	5,073,924,303	5,688,697,644	6,209,481,097	77.56%	12.17%
78	SAUNDERS	904,312,081	959,595,874	1,114,994,370	1,148,342,998	1,281,320,125	1,345,160,922	48.75%	8.27%
79	SCOTTS BLUFF	1,133,249,007	1,200,931,916	1,262,790,484	1,317,388,181	1,434,521,273	1,505,008,043	32.80%	5.84%
80	SEWARD	754,221,744	837,001,457	918,895,190	1,006,355,593	1,031,148,984	1,098,074,305	45.59%	7.80%
81	SHERIDAN	308,379,052	316,730,079	324,693,434	335,652,424	357,653,484	400,029,902	29.72%	5.34%
82	SHERMAN	194,637,816	205,241,958	214,911,659	221,691,767	229,212,153	255,301,865	31.17%	5.58%
83	SIOUX	161,336,797	172,146,705	178,685,097	182,489,871	216,227,292	217,964,499	35.10%	6.20%
84	STANTON	323,573,625	447,218,992	446,697,845	439,614,572	441,402,298	457,678,764	41.45%	7.18%
85	THAYER	359,182,807	383,431,397	421,832,649	426,027,243	441,485,442	465,617,847	29.63%	5.33%
86	THOMAS	64,092,992	69,640,158	80,639,254	86,234,929	93,181,615	95,430,533	48.89%	8.29%
87	THURSTON	179,894,315	213,485,859	228,577,310	237,683,592	240,734,104	256,917,674	42.82%	7.39%
88	VALLEY	226,007,059	233,626,009	235,742,158	261,001,689	267,436,490	269,329,144	19.17%	3.57%
89	WASHINGTON	893,600,053	944,133,495	1,052,729,998	1,180,778,890	1,241,635,281	1,347,101,482	50.75%	8.56%
90	WAYNE	361,215,188	383,278,195	424,748,542	478,687,427	493,925,112	508,310,748	40.72%	7.07%
91	WEBSTER	208,852,973	227,207,669	242,799,381	250,830,741	268,893,547	290,497,620	39.09%	6.82%
92	WHEELER	111,119,041	121,826,650	130,158,423	129,908,963	152,638,318	151,795,020	36.61%	6.44%
93	YORK	858,570,624	919,980,732	1,034,560,272	1,074,865,894	1,094,855,411	1,152,860,801	34.28%	6.07%
	STATE TOTALS	69,048,638,885	74,603,633,524	37,332,150,435	39,817,908,037	42,986,656,100	98,162,679,918	42.16%	7.29%

Table 4D History 1997 to 2002, Property Taxes Levied 93 Counties

Co#	County Name	1997 Property Taxes Levied	1998 Property Taxes Levied	1999 Property Taxes Levied	2000 Property Taxes Levied	2001 Property Taxes Levied	2002 Property Taxes Levied	Cumulative % Chg Taxes 1997 to 2002	Annual %chg '97-'02
1	ADAMS	24,607,964	24,507,559	26,067,219	27,904,677	28,481,022	29,513,826	19.94%	3.70%
2	ANTELOPE	8,714,654	8,167,521	8,794,355	8,759,143	9,120,720	9,644,045	10.66%	2.05%
3	ARTHUR	850,690	918,966	953,303	957,132	984,767	1,018,855	19.77%	3.67%
4	BANNER	1,410,303	1,461,980	1,529,914	1,564,667	1,839,532	1,696,412	20.29%	3.76%
5	BLAINE	1,153,810	1,113,712	1,148,194	1,212,466	1,347,887	1,437,252	24.57%	4.49%
6	BOONE	8,466,561	7,972,584	7,684,040	7,725,090	7,945,802	8,376,007	-1.07%	-0.21%
7	BOX BUTTE	10,429,717	9,908,657	10,258,375	10,847,648	10,411,722	10,741,180	2.99%	0.59%
8	BOYD	2,467,818	2,186,882	2,351,601	2,391,047	2,588,083	2,681,239	8.65%	1.67%
9	BROWN	3,902,957	3,702,518	3,254,456	3,760,928	4,143,471	4,364,434	11.82%	2.26%
10	BUFFALO	30,686,006	29,430,534	29,752,747	32,339,167	35,173,353	36,854,892	20.10%	3.73%
11	BURT	9,491,407	9,018,762	9,343,210	9,807,011	9,903,701	10,273,560	8.24%	1.60%
12	BUTLER	10,799,625	10,016,991	9,953,517	10,450,120	11,329,841	12,272,413	13.64%	2.59%
13	CASS	23,891,047	22,468,095	23,563,832	24,913,370	28,094,683	29,212,753	22.27%	4.10%
14	CEDAR	8,729,581	8,593,632	8,725,200	9,391,970	9,678,877	10,237,894	17.28%	3.24%
15	CHASE	6,499,871	5,515,217	5,299,713	6,460,886	6,977,508	7,388,199	13.67%	2.60%
16	CHERRY	9,835,938	9,100,676	9,449,292	9,722,164	10,419,243	11,523,281	17.15%	3.22%
17	CHEYENNE	10,908,054	9,512,847	9,619,675	10,188,486	10,685,435	11,320,387	3.78%	0.74%
18	CLAY	9,585,741	8,501,192	8,684,343	8,882,847	9,195,229	10,112,009	5.49%	1.07%
19	COLFAX	8,565,200	8,459,672	8,078,080	9,031,426	10,078,128	10,652,691	24.37%	4.46%
20	CUMING	10,673,245	10,871,756	11,529,123	12,312,953	11,693,310	12,382,972	16.02%	3.02%
21	CUSTER	15,120,991	12,645,185	13,030,538	14,293,431	14,560,998	15,017,416	-0.68%	-0.14%
22	DAKOTA	12,407,413	12,150,474	13,067,150	14,448,984	15,199,341	15,429,962	24.36%	4.46%
23	DAWES	6,950,102	5,736,715	5,278,276	6,453,098	6,761,941	6,900,433	-0.71%	-0.14%
24	DAWSON	22,709,060	18,004,003	18,772,496	21,225,408	23,785,833	24,424,651	7.55%	1.47%
25	DEUEL	3,219,781	2,705,204	2,831,311	2,891,477	2,997,195	3,266,259	1.44%	0.29%
26	DIXON	5,497,035	5,086,045	5,495,985	6,307,988	6,649,888	7,396,592	34.56%	6.12%
27	DODGE	27,449,193	26,284,916	26,685,259	30,419,855	31,922,128	32,864,404	19.73%	3.67%
28	DOUGLAS	399,282,811	388,956,148	394,960,403	442,410,882	491,428,956	523,666,893	31.15%	5.57%
29	DUNDY	4,386,328	3,796,051	3,525,526	3,592,700	3,950,487	4,387,519	0.03%	0.01%
30	FILLMORE	10,917,100	9,997,434	10,068,524	10,793,805	10,550,652	11,014,464	0.89%	0.18%
31	FRANKLIN	5,775,865	5,202,314	5,072,981	5,322,615	5,208,187	5,409,944	-6.34%	-1.30%
32	FRONTIER	4,659,617	4,282,751	4,257,232	4,304,314	4,447,111	4,690,261	0.66%	0.13%
33	FURNAS	5,823,667	5,125,684	5,181,970	5,402,853	5,501,460	5,816,870	-0.12%	-0.02%
34	GAGE	21,120,968	19,716,722	19,662,571	20,255,790	21,085,313	22,074,515	4.51%	0.89%
35	GARDEN	3,780,542	3,433,271	3,452,604	3,842,837	4,091,947	4,524,477	19.68%	3.66%
36	GARFIELD	1,881,199	1,799,068	1,749,877	1,797,006	1,955,454	2,085,017	10.83%	2.08%
37	GOSPER	3,693,597	3,553,006	3,647,043	3,804,382	3,988,215	4,069,414	10.17%	1.96%
38	GRANT	1,525,206	1,387,583	1,594,248	1,464,205	1,551,501	1,723,579	13.01%	2.48%
39	GREELEY	3,595,956	3,274,126	3,384,170	3,509,978	3,544,922	3,721,733	3.50%	0.69%
40	HALL	44,915,110	44,489,237	45,671,929	48,817,957	48,360,903	52,669,119	17.26%	3.24%
41	HAMILTON	13,370,879	12,081,681	11,924,651	12,536,883	13,247,669	13,350,148	-0.16%	-0.03%
42	HARLAN	5,093,141	4,701,551	4,680,589	4,917,821	4,966,117	5,086,893	-0.12%	-0.02%
43	HAYES	2,433,325	1,987,519	1,973,857	2,066,795	2,266,162	2,269,702	-6.72%	-1.38%
44	HITCHCOCK	4,008,529	3,008,390	3,204,116	3,352,866	3,728,625	3,846,892	-4.03%	-0.82%
45	HOLT	12,080,815	11,579,757	12,416,835	12,913,401	13,442,381	14,203,366	17.57%	3.29%
46	HOOKER	1,155,987	1,043,032	1,144,755	1,269,857	1,345,479	1,454,893	25.86%	4.71%
47	HOWARD	6,110,262	5,833,681	6,076,955	6,545,036	6,677,464	6,871,522	12.46%	2.38%

Table 4D History 1997 to 2002, Property Taxes Levied 93 Counties

Co#	County Name	1997 Property Taxes Levied	1998 Property Taxes Levied	1999 Property Taxes Levied	2000 Property Taxes Levied	2001 Property Taxes Levied	2002 Property Taxes Levied	Cumulative % Chg Taxes 1997 to 2002	Annual %chg '97-'02
48	JEFFERSON	8,749,858	8,112,352	8,242,700	8,769,572	9,139,707	10,053,052	14.89%	2.82%
49	JOHNSON	4,524,257	4,160,817	4,528,473	4,976,657	4,970,471	5,525,570	22.13%	4.08%
50	KEARNEY	9,816,053	8,915,743	8,832,271	9,839,357	9,857,012	10,479,652	6.76%	1.32%
51	KEITH	9,388,107	9,342,588	9,362,565	9,934,607	10,096,060	10,583,321	12.73%	2.43%
52	KEYA PAHA	1,564,815	1,365,639	1,356,664	1,489,382	1,819,735	1,918,979	22.63%	4.16%
53	KIMBALL	6,102,061	5,089,620	5,049,729	5,469,680	5,803,363	6,074,185	-0.46%	-0.09%
54	KNOX	8,633,048	7,819,339	8,175,587	8,377,351	8,686,263	9,453,967	9.51%	1.83%
55	LANCASTER	215,382,301	202,983,168	221,027,559	229,899,561	248,240,252	260,048,121	20.74%	3.84%
56	LINCOLN	31,199,311	29,012,688	29,281,663	30,736,771	32,534,926	34,948,685	12.02%	2.30%
57	LOGAN	1,463,924	1,153,901	1,130,387	1,113,055	1,250,593	1,348,358	-7.89%	-1.63%
58	LOUP	1,141,133	1,021,158	991,689	1,005,920	1,168,371	1,103,583	-3.29%	-0.67%
59	MADISON	25,010,029	24,395,795	25,493,932	26,240,569	26,733,541	28,743,538	14.93%	2.82%
60	MCPHERSON	1,024,710	901,302	937,146	1,128,457	1,220,387	1,260,920	23.05%	4.24%
61	MERRICK	9,165,930	8,873,449	8,687,323	9,184,764	9,818,389	9,827,901	7.22%	1.40%
62	MORRILL	5,771,527	5,231,791	5,392,212	5,631,474	5,763,562	6,029,433	4.47%	0.88%
63	NANCE	4,173,979	3,911,166	4,078,655	4,428,822	4,698,534	5,050,485	21.00%	3.89%
64	NEMAHA	7,243,025	6,137,092	6,513,460	6,752,295	7,168,985	7,465,810	3.08%	0.61%
65	NUCKOLLS	6,025,132	5,095,129	5,036,905	5,087,682	5,354,222	5,476,548	-9.10%	-1.89%
66	OTOE	14,306,889	15,166,130	15,025,546	15,731,473	16,874,576	17,881,144	24.98%	4.56%
67	PAWNEE	3,240,929	2,984,290	3,107,297	3,307,296	3,483,468	3,613,741	11.50%	2.20%
68	PERKINS	5,497,364	5,113,453	4,915,370	5,131,066	5,613,904	5,861,336	6.62%	1.29%
69	PHELPS	12,906,204	11,546,869	11,557,744	11,701,367	11,723,171	12,715,763	-1.48%	-0.30%
70	PIERCE	8,093,507	7,618,939	7,645,184	8,046,547	8,241,397	8,648,486	6.86%	1.34%
71	PLATTE	26,723,773	25,438,937	26,941,384	28,921,964	30,381,680	31,615,857	18.31%	3.42%
72	POLK	7,402,574	7,037,295	7,201,273	7,948,196	8,239,942	8,505,135	14.89%	2.82%
73	RED WILLOW	8,934,977	8,144,830	8,493,180	8,217,713	9,131,970	10,145,827	13.55%	2.57%
74	RICHARDSON	7,670,616	7,025,483	7,833,000	8,202,368	8,296,865	8,394,203	9.43%	1.82%
75	ROCK	3,025,572	2,707,471	2,672,471	2,736,149	2,794,543	3,023,078	-0.08%	-0.02%
76	SALINE	11,902,185	11,669,502	12,062,789	13,049,715	13,293,185	14,109,484	18.55%	3.46%
77	SARPY	84,507,290	87,157,661	92,847,012	103,560,639	116,709,218	128,519,482	52.08%	8.75%
78	SAUNDERS	19,010,953	18,275,665	19,419,381	20,471,311	22,361,143	23,929,178	25.87%	4.71%
79	SCOTTS BLUFF	22,680,834	20,823,949	21,904,454	23,372,999	24,459,534	25,521,821	12.53%	2.39%
80	SEWARD	15,770,733	14,491,543	14,800,537	17,224,275	18,049,634	19,076,534	20.96%	3.88%
81	SHERIDAN	6,244,131	5,612,675	5,192,328	5,723,056	5,789,197	6,859,271	9.85%	1.90%
82	SHERMAN	4,413,729	3,594,187	3,595,077	3,758,509	3,986,795	4,371,636	-0.95%	-0.19%
83	SIOUX	2,405,511	2,399,217	2,349,001	2,215,962	2,454,038	2,650,221	10.17%	1.96%
84	STANTON	6,613,524	7,650,329	7,484,989	7,669,588	8,040,682	8,388,772	26.84%	4.87%
85	THAYER	7,836,960	7,023,577	7,315,865	7,987,063	8,098,692	8,591,514	9.63%	1.86%
86	THOMAS	1,228,382	1,206,200	1,310,358	1,402,501	1,514,860	1,519,618	23.71%	4.35%
87	THURSTON	3,988,885	3,953,236	4,038,298	4,196,528	4,517,353	4,853,235	21.67%	4.00%
88	VALLEY	4,826,142	4,376,107	4,422,946	4,592,473	4,893,698	5,062,245	4.89%	0.96%
89	WASHINGTON	17,680,042	17,048,610	17,738,784	19,649,806	20,886,062	22,740,737	28.62%	5.16%
90	WAYNE	7,477,816	7,688,021	8,026,285	9,104,621	9,340,969	9,867,467	31.96%	5.70%
91	WEBSTER	4,713,301	4,345,356	4,253,154	4,669,538	4,964,698	5,196,331	10.25%	1.97%
92	WHEELER	1,792,117	1,647,067	1,835,255	1,699,859	2,003,116	2,186,072	21.98%	4.05%
93	YORK	18,632,656	16,912,001	16,511,621	16,637,740	18,056,185	18,965,048	1.78%	0.35%
	STATE TOTALS	1,546,541,470	1,471,472,636	694,619,500	736,996,297	788,524,947	1,868,146,583	20.80%	3.85%

Table 5 History of Property Taxes Levied for Bond and Non-bond 1992 to 2002

(Note: Bond information as reported on CTL not verified with actual budget documents)

1992-1995	School Taxes	Bond Taxes	% bond	Non-bond Taxes	% non-bond
1992 - SCHOOLS ONLY	792,289,279	40,274,372	5.08%	752,014,907	94.92%
1993 - SCHOOLS ONLY	861,401,113	47,139,279	5.47%	814,261,834	94.53%
1994 - SCHOOLS ONLY	933,831,760	51,165,238	5.48%	882,666,522	94.52%
1995 - SCHOOLS ONLY	976,974,678	54,212,025	5.55%	922,762,653	94.45%

Taxing Subdivision:	% of total	Taxes Levied	Bond Taxes	% bond	Non-bond Taxes	% non-bond
COUNTY	14.82%	243,650,065	7,793,134	3.20%	235,856,931	96.80%
TOWNSHIPS	0.56%	9,219,215	34,434	0.37%	9,184,781	99.63%
CITIES & VILLAGES	11.58%	190,419,199	40,775,162	21.41%	149,644,037	78.59%
FIRE DISTRICTS	0.97%	16,030,288	147,285	0.92%	15,883,003	99.08%
N.R.D.	1.38%	22,623,244	0	0.00%	22,623,244	100.00%
MISC. DISTRICTS	3.54%	58,229,033	21,832,308	37.49%	36,396,725	62.51%
E.S.U.	1.34%	21,966,171	0	0.00%	21,966,171	100.00%
COMM. COLLEGES	3.67%	60,271,206	0	0.00%	60,271,206	100.00%
SCHOOLS	62.14%	1,021,753,334	58,726,544	5.75%	963,026,790	94.25%
1996 STATE TOTALS	100.00%	1,644,161,755	129,308,867	7.86%	1,514,852,888	92.14%
COUNTY	14.81%	229,054,745	7,835,728	3.42%	221,219,017	96.58%
TOWNSHIPS	0.59%	9,126,158	17,850	0.20%	9,108,308	99.80%
CITIES & VILLAGES	11.32%	175,080,143	37,804,019	21.59%	137,276,124	78.41%
FIRE DISTRICTS	1.05%	16,312,770	778,754	4.77%	15,534,016	95.23%
N.R.D.	1.42%	21,964,851	0	0.00%	21,964,851	100.00%
MISC. DISTRICTS	3.67%	56,718,017	18,094,333	31.90%	38,623,684	68.10%
E.S.U.	1.46%	22,569,813	0	0.00%	22,569,813	100.00%
COMM. COLLEGES	3.73%	57,739,741	0	0.00%	57,739,741	100.00%
SCHOOLS	61.94%	957,975,232	57,234,852	5.97%	900,740,380	94.03%
1997 STATE TOTALS	100.00%	1,546,541,470	121,765,536	7.87%	1,424,775,934	92.13%
COUNTY	15.44%	227,198,972	10,259,748	4.52%	216,939,224	95.48%
TOWNSHIPS	0.58%	8,487,915	0	0.00%	8,487,915	100.00%
CITIES & VILLAGES	11.92%	175,402,964	47,547,104	27.11%	127,855,860	72.89%
FIRE DISTRICTS	1.12%	16,538,047	1,245,209	7.53%	15,292,838	92.47%
N.R.D.	1.61%	23,736,056	0	0.00%	23,736,056	100.00%
MISC. DISTRICTS	3.76%	55,315,049	19,909,926	35.99%	35,405,123	64.01%
E.S.U.	0.78%	11,525,117	0	0.00%	11,525,117	100.00%
COMM. COLLEGES	3.80%	55,937,671	19,260	0.03%	55,918,411	99.97%
SCHOOLS	60.98%	897,330,846	61,127,871	6.81%	836,202,975	93.19%
1998 STATE TOTALS	100.00%	1,471,472,637	140,109,118	9.52%	1,331,363,519	90.48%
COUNTY	15.08%	229,116,147	9,914,816	4.33%	219,201,331	95.67%
TOWNSHIPS	0.58%	8,781,760	13,723	0.16%	8,768,037	99.84%
CITIES & VILLAGES	12.28%	186,516,508	53,500,841	28.68%	133,015,667	71.32%
FIRE DISTRICTS	1.13%	17,136,899	1,450,612	8.46%	15,686,287	91.54%
N.R.D.	1.65%	25,142,228	0	0.00%	25,142,228	100.00%
MISC. DISTRICTS	3.81%	57,875,260	20,196,890	34.90%	37,678,370	65.10%
E.S.U.	0.88%	13,310,655	0	0.00%	13,310,655	100.00%
COMM. COLLEGES	2.01%	30,598,287	0	0.00%	30,598,287	100.00%
SCHOOLS	62.59%	950,994,794	71,804,520	7.55%	879,190,274	92.45%
1999 STATE TOTALS	100.00%	1,519,472,538	156,881,402	10.32%	1,362,591,136	89.68%
COUNTY	14.81%	242,907,650	10,421,343	4.29%	232,486,307	95.71%
TOWNSHIPS	0.55%	8,976,206	14,553	0.16%	8,961,653	99.84%
CITIES & VILLAGES	11.61%	190,534,175	56,773,946	29.80%	133,760,229	70.20%
FIRE DISTRICTS	1.15%	18,896,644	1,868,498	9.89%	17,028,146	90.11%
N.R.D.	1.69%	27,693,027	0	0.00%	27,693,027	100.00%
MISC. DISTRICTS	4.02%	65,951,778	21,552,915	32.68%	44,398,864	67.32%
E.S.U.	0.83%	13,692,877	0	0.00%	13,692,877	100.00%
COMM. COLLEGES	1.75%	28,648,249	0	0.00%	28,648,249	100.00%
SCHOOLS	63.59%	1,043,281,114	87,648,523	8.40%	955,632,591	91.60%
2000 STATE TOTALS	100.00%	1,640,581,719	178,279,777	10.87%	1,462,301,942	89.13%

Table 5 History of Property Taxes Levied for Bond and Non-bond 1992 to 2002

(Note: Bond information as reported on CTL not verified with actual budget documents)

Taxing Subdivision:	% of total	Taxes Levied	Bond Taxes	% bond	Non-bond Taxes	% non-bond
COUNTY	15.34%	270,198,652	14,116,063	5.22%	256,082,589	94.78%
TOWNSHIPS	0.53%	9,348,336	16,658	0.18%	9,331,678	99.82%
CITIES & VILLAGES	11.56%	203,672,425	59,937,371	29.43%	143,735,054	70.57%
FIRE DISTRICTS	1.14%	20,059,503	2,179,553	10.87%	17,879,950	89.13%
N.R.D.	1.72%	30,324,554	0	0.00%	30,324,554	100.00%
MISC. DISTRICTS	4.14%	72,908,037	27,977,829	38.37%	44,930,208	61.63%
E.S.U.	0.84%	14,875,223	0	0.00%	14,875,223	100.00%
COMM. COLLEGES	3.52%	61,939,960	0	0.00%	61,939,960	100.00%
SCHOOLS	61.22%	1,078,506,900	99,668,015	9.24%	978,838,885	90.76%
2001 STATE TOTALS	100.00%	1,761,833,590	203,895,489	11.57%	1,557,938,102	88.43%
COUNTY	15.63%	292,056,327	15,864,893	5.43%	276,191,433	94.57%
TOWNSHIPS	0.51%	9,489,701	15,570	0.16%	9,474,131	99.84%
CITIES & VILLAGES	11.27%	210,563,949	60,465,537	28.72%	150,098,412	71.28%
FIRE DISTRICTS	1.15%	21,405,003	2,319,007	10.83%	19,085,997	89.17%
N.R.D.	1.68%	31,393,415	0	0.00%	31,393,415	100.00%
MISC. DISTRICTS	4.18%	78,151,117	28,328,017	36.25%	49,823,100	63.75%
E.S.U.	0.83%	15,521,435	0	0.00%	15,521,435	100.00%
COMM. COLLEGES	3.53%	65,986,748	0	0.00%	65,986,748	100.00%
SCHOOLS	61.21%	1,143,578,889	104,900,852	9.17%	1,038,678,037	90.83%
2002 STATE TOTALS	100.00%	1,868,146,583	203,895,489	10.91%	1,557,938,102	89.09%

Table 6 1995 to 2002 History of Real Property Growth Values ⁽¹⁾

Real Property Growth Values Tax Year:	Residential & Recreational Growth Value	<i>% of Total Annual Growth</i>	Agric. Dwelling & Ag-Improvements Growth Value	<i>% of Total Annual Growth</i>	Commercial & Industrial Growth Value	<i>% of Total Annual Growth</i>	Minerals Growth Value	<i>% of Total Annual Growth</i>	Total Real Property Growth Value
1995	702,677,559	59.95%	84,446,367	7.20%	383,495,760	32.72%	1,559,238	0.13%	1,172,178,924
1996	665,840,871	58.27%	70,060,648	6.13%	405,341,231	35.47%	1,475,825	0.13%	1,142,718,575
1997	785,771,231	58.32%	68,071,268	5.05%	492,018,439	36.51%	1,594,831	0.12%	1,347,455,769
1998	856,177,794	56.73%	105,863,309	7.01%	540,297,445	35.80%	6,942,643	0.46%	1,509,281,191
1999	874,918,726	54.74%	106,630,757	6.67%	616,220,043	38.56%	447,750	0.03%	1,598,217,276
2000	1,052,467,465	56.11%	112,833,011	6.02%	709,796,907	37.84%	546,785	0.03%	1,875,644,168
2001	1,194,410,778	58.66%	120,849,319	5.94%	705,418,181	34.65%	15,369,920	0.75%	2,036,048,198
2002	1,140,267,793	60.91%	111,395,112	5.95%	618,414,786	33.03%	2,050,625	0.11%	1,872,128,316

Tax Year:	Total Real Property Growth Value	<i>Annual %Chg. Growth Value</i>	<i>%Growth of Total Value</i>	Total Taxable Value ⁽²⁾	<i>Annual %Chg. Taxable Value</i>	<i>Annual %Chg. Taxable Value Exclud. Growth</i>
1995	1,172,178,924		1.94%	60,483,220,702		
1996	1,142,718,575	-2.51%	1.78%	64,274,994,607	6.27%	4.38%
1997	1,347,455,769	17.92%	1.95%	69,048,638,885	7.43%	5.33%
1998	1,509,281,191	12.01%	2.02%	74,603,633,524	8.05%	5.86%
1999	1,598,217,276	5.89%	1.96%	81,499,658,239	9.24%	7.10%
2000	1,875,644,168	17.36%	2.12%	88,307,553,325	8.35%	6.05%
2001	2,036,048,198	8.55%	2.17%	93,938,214,211	6.38%	4.07%
2002	1,872,128,316	-8.05%	1.91%	98,162,679,918	4.50%	2.50%

(2) Motor Vehicle value excluded 1995-1996 making comparable taxable value base for 1995 to 2002.

(1) Real property growth values represent the amount of value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.

Source: Real property growth value as reported by assessors on the County Abstract of Assessment Reports.

Table 7 2002 Taxable Value, Property Taxes Levied, Average Rate, and Homestead Exemption Reimbursement

County Number & Name	Total Value	Property Taxes Levied ⁽¹⁾	Average Tax Rate	Homestead Reimburs.
1 ADAMS	1,516,926,240	29,513,826.31	1.9456%	868,569.06
2 ANTELOPE	579,282,853	9,644,044.90	1.6648%	220,372.58
3 ARTHUR	77,463,697	1,018,854.86	1.3153%	6,400.50
4 BANNER	104,672,106	1,696,411.77	1.6207%	9,058.85
5 BLAINE	95,574,412	1,437,252.26	1.5038%	6,888.08
6 BOONE	521,856,223	8,376,006.88	1.6050%	163,718.36
7 BOX BUTTE	630,924,126	10,741,180.22	1.7025%	230,909.70
8 BOYD	162,593,033	2,681,239.24	1.6490%	62,523.26
9 BROWN	235,278,687	4,364,434.02	1.8550%	130,003.78
10 BUFFALO	2,075,696,036	36,854,891.50	1.7755%	836,123.64
11 BURT	580,506,991	10,273,559.71	1.7698%	238,859.64
12 BUTLER	706,993,056	12,272,413.00	1.7359%	181,529.40
13 CASS	1,478,161,716	29,212,753.06	1.9763%	620,823.94
14 CEDAR	612,954,667	10,237,894.03	1.6703%	270,482.63
15 CHASE	454,815,965	7,388,199.12	1.6244%	104,206.06
16 CHERRY	777,041,923	11,523,280.90	1.4830%	116,682.56
17 CHEYENNE	631,312,913	11,320,387.32	1.7931%	207,928.58
18 CLAY	568,486,267	10,112,009.24	1.7788%	151,425.29
19 COLFAX	583,165,695	10,652,691.17	1.8267%	290,434.14
20 CUMING	741,725,318	12,382,972.28	1.6695%	251,333.22
21 CUSTER	881,026,228	15,017,415.56	1.7045%	297,549.44
22 DAKOTA	811,789,923	15,429,962.28	1.9007%	361,293.52
23 DAWES	363,722,040	6,900,433.14	1.8972%	209,762.82
24 DAWSON	1,292,081,961	24,424,651.25	1.8903%	476,204.12
25 DEUEL	176,274,154	3,266,259.07	1.8529%	66,304.13
26 DIXON	388,433,636	7,396,591.78	1.9042%	181,385.34
27 DODGE	1,920,294,159	32,864,404.44	1.7114%	1,104,742.18
28 DOUGLAS	24,407,336,630	523,666,893.34	2.1455%	10,157,992.70
29 DUNDY	269,325,458	4,387,518.78	1.6291%	39,920.60
30 FILLMORE	630,343,512	11,014,463.79	1.7474%	152,218.26
31 FRANKLIN	292,476,846	5,409,943.70	1.8497%	115,536.03
32 FRONTIER	275,372,918	4,690,261.22	1.7032%	59,846.82
33 FURNAS	321,248,907	5,816,870.26	1.8107%	144,507.93
34 GAGE	1,164,509,331	22,074,514.60	1.8956%	726,010.08
35 GARDEN	255,733,008	4,524,477.00	1.7692%	57,998.91
36 GARFIELD	129,466,746	2,085,017.00	1.6105%	68,728.34
37 GOSPER	237,643,913	4,069,413.70	1.7124%	51,997.24
38 GRANT	109,532,287	1,723,579.46	1.5736%	11,535.54
39 GREELEY	231,120,625	3,721,732.54	1.6103%	86,735.98
40 HALL	2,641,148,165	52,669,118.98	1.9942%	1,599,528.74
41 HAMILTON	893,370,216	13,350,148.31	1.4944%	183,254.78
42 HARLAN	291,126,466	5,086,892.54	1.7473%	103,218.80
43 HAYES	159,275,422	2,269,701.70	1.4250%	11,632.48
44 HITCHCOCK	249,904,587	3,846,892.10	1.5393%	70,379.18
45 HOLT	886,066,474	14,203,365.92	1.6030%	306,592.38
46 HOOKER	96,253,646	1,454,893.44	1.5115%	23,718.20
47 HOWARD	410,582,695	6,871,521.84	1.6736%	220,427.02
48 JEFFERSON	520,298,415	10,053,052.37	1.9322%	294,387.70
49 JOHNSON	314,449,349	5,525,570.41	1.7572%	180,035.15
50 KEARNEY	609,974,037	10,479,652.24	1.7180%	112,336.30
51 KEITH	613,533,203	10,583,320.56	1.7250%	251,072.92
52 KEYA PAHA	132,791,963	1,918,978.92	1.4451%	15,712.82
53 KIMBALL	340,143,449	6,074,184.51	1.7858%	115,537.16
54 KNOX	521,159,522	9,453,967.44	1.8140%	288,027.84
55 LANCASTER	13,090,615,848	260,048,121.38	1.9865%	5,607,235.78
56 LINCOLN	1,921,614,167	34,948,685.21	1.8187%	857,946.10
57 LOGAN	89,823,562	1,348,357.96	1.5011%	14,324.94
58 LOUP	78,250,190	1,103,583.08	1.4103%	15,416.92
59 MADISON	1,635,687,661	28,743,537.82	1.7573%	730,555.44
60 MCPHERSON	93,609,296	1,260,919.80	1.3470%	5,850.36
61 MERRICK	578,736,887	9,827,900.59	1.6982%	209,027.38
62 MORRILL	343,421,451	6,029,432.52	1.7557%	143,485.53
63 NANCE	292,669,032	5,050,484.67	1.7257%	124,353.34
64 NEMAHA	427,433,251	7,465,809.64	1.7467%	190,907.94
65 NUCKOLLS	299,892,535	5,476,548.22	1.8262%	116,617.34
66 OTOE	975,110,548	17,881,143.88	1.8338%	556,129.48
67 PAWNEE	217,371,631	3,613,741.04	1.6625%	89,920.54
68 PERKINS	344,382,090	5,861,336.10	1.7020%	71,058.70
69 PHELPS	764,610,596	12,715,762.90	1.6630%	200,018.64
70 PIERCE	495,095,370	8,648,486.30	1.7468%	229,243.92
71 PLATTE	1,984,200,477	31,615,857.49	1.5934%	762,617.58
72 POLK	553,229,007	8,505,134.68	1.5374%	153,241.38
73 RED WILLOW	562,421,471	10,145,826.56	1.8040%	248,809.20
74 RICHARDSON	473,685,422	8,394,202.88	1.7721%	322,684.92
75 ROCK	181,873,023	3,023,077.65	1.6622%	54,576.14
76 SALINE	759,144,322	14,109,483.88	1.8586%	368,527.36
77 SARPY	6,209,481,097	128,519,482.28	2.0697%	2,438,630.52
78 SAUNDERS	1,345,160,922	23,929,178.14	1.7789%	796,729.28
79 SCOTTS BLUFF	1,505,008,043	25,521,820.84	1.6958%	1,003,337.52
80 SEWARD	1,098,074,305	19,076,533.96	1.7373%	441,990.54
81 SHERIDAN	400,029,902	6,859,271.30	1.7147%	155,653.18
82 SHERMAN	255,301,865	4,371,635.88	1.7123%	121,713.14
83 SIOUX	217,964,499	2,650,221.14	1.2159%	16,485.08
84 STANTON	457,678,764	8,388,772.10	1.8329%	123,985.78
85 THAYER	465,617,847	8,591,514.18	1.8452%	174,120.66
86 THOMAS	95,430,533	1,519,618.26	1.5924%	14,138.46
87 THURSTON	256,917,674	4,853,234.67	1.8890%	99,077.66
88 VALLEY	269,329,144	5,062,245.00	1.8796%	172,526.28
89 WASHINGTON	1,347,101,482	22,740,737.38	1.6881%	557,637.64
90 WAYNE	508,310,748	9,867,466.83	1.9412%	202,495.43
91 WEBSTER	290,497,620	5,196,330.90	1.7888%	133,373.18
92 WHEELER	151,795,020	2,186,071.70	1.4401%	8,604.29
93 YORK	1,152,860,801	18,965,047.88	1.6450%	253,899.36
STATE TOTALS	98,162,679,918	1,868,146,582.67	1.9031%	40,901,351.65

(1) Property taxes levied includes the homestead exemption taxes that are reimbursed by the state. Cross reference Table 3C.

Table 8 2001 vs. 2002 Percent Change in Value, Taxes Levied, and Average Rate

County No. & Name	2001 Value	2002 Value	% chg value	2001 Taxes	2002 Taxes	% chg taxes	2001 Avg. Rate	2002 Avg. Rate	%chg avg. rate
1 ADAMS	1,502,824,530	1,516,926,240	0.94%	28,481,021.68	29,513,826.31	3.63%	1.8952%	1.9456%	2.66%
2 ANTELOPE	535,182,187	579,282,853	8.24%	9,120,719.63	9,644,044.90	5.74%	1.7042%	1.6648%	-2.31%
3 ARTHUR	76,226,792	77,463,697	1.62%	984,767.13	1,018,854.86	3.46%	1.2919%	1.3153%	1.81%
4 BANNER	110,881,499	104,672,106	-5.60%	1,839,532.12	1,696,411.77	-7.78%	1.6590%	1.6207%	-2.31%
5 BLAINE	89,410,660	95,574,412	6.89%	1,347,886.80	1,437,252.26	6.63%	1.5075%	1.5038%	-0.25%
6 BOONE	505,927,399	521,856,223	3.15%	7,945,802.22	8,376,006.88	5.41%	1.5705%	1.6050%	2.20%
7 BOX BUTTE	617,256,690	630,924,126	2.21%	10,411,721.68	10,741,180.22	3.16%	1.6868%	1.7025%	0.93%
8 BOYD	149,742,944	162,593,033	8.58%	2,588,082.63	2,681,239.24	3.60%	1.7284%	1.6490%	-4.59%
9 BROWN	232,758,159	235,278,687	1.08%	4,143,470.54	4,364,434.02	5.33%	1.7802%	1.8550%	4.20%
10 BUFFALO	1,994,189,127	2,075,696,036	4.09%	35,173,352.74	36,854,891.50	4.78%	1.7638%	1.7755%	0.66%
11 BURT	578,956,149	580,506,991	0.27%	9,903,701.02	10,273,559.71	3.73%	1.7106%	1.7698%	3.46%
12 BUTLER	655,301,388	706,993,056	7.89%	11,329,841.36	12,272,413.00	8.32%	1.7290%	1.7359%	0.40%
13 CASS	1,435,440,084	1,478,161,716	2.98%	28,094,683.18	29,212,753.06	3.98%	1.9572%	1.9763%	0.98%
14 CEDAR	590,195,141	612,954,667	3.86%	9,678,877.01	10,237,894.03	5.78%	1.6399%	1.6703%	1.85%
15 CHASE	417,756,148	454,815,965	8.87%	6,977,507.74	7,388,199.12	5.89%	1.6702%	1.6244%	-2.74%
16 CHERRY	714,621,983	777,041,923	8.73%	10,419,243.44	11,523,280.90	10.60%	1.4580%	1.4830%	1.71%
17 CHEYENNE	614,772,471	631,312,913	2.69%	10,685,434.76	11,320,387.32	5.94%	1.7381%	1.7931%	3.16%
18 CLAY	562,337,214	568,486,267	1.09%	9,195,228.58	10,112,009.24	9.97%	1.6352%	1.7788%	8.78%
19 COLFAX	572,843,844	583,165,695	1.80%	10,078,127.90	10,652,691.17	5.70%	1.7593%	1.8267%	3.83%
20 CUMING	716,112,496	741,725,318	3.58%	11,693,310.12	12,382,972.28	5.90%	1.6329%	1.6695%	2.24%
21 CUSTER	852,784,265	881,026,228	3.31%	14,560,997.71	15,017,415.56	3.13%	1.7075%	1.7045%	-0.18%
22 DAKOTA	807,866,212	811,789,923	0.49%	15,199,340.86	15,429,962.28	1.52%	1.8814%	1.9007%	1.03%
23 DAWES	347,546,211	363,722,040	4.65%	6,761,941.30	6,900,433.14	2.05%	1.9456%	1.8972%	-2.49%
24 DAWSON	1,247,312,823	1,292,081,961	3.59%	23,785,832.75	24,424,651.25	2.69%	1.9070%	1.8903%	-0.88%
25 DEUEL	168,201,205	176,274,154	4.80%	2,997,195.03	3,266,259.07	8.98%	1.7819%	1.8529%	3.98%
26 DIXON	356,915,795	388,433,636	8.83%	6,649,888.15	7,396,591.78	11.23%	1.8632%	1.9042%	2.20%
27 DODGE	1,820,621,859	1,920,294,159	5.47%	31,922,128.34	32,864,404.44	2.95%	1.7534%	1.7114%	-2.40%
28 DOUGLAS	23,509,219,915	24,407,336,630	3.82%	491,428,956.47	523,666,893.34	6.56%	2.0904%	2.1455%	2.64%
29 DUNDY	240,005,029	269,325,458	12.22%	3,950,486.84	4,387,518.78	11.06%	1.6460%	1.6291%	-1.03%
30 FILLMORE	625,696,753	630,343,512	0.74%	10,550,652.33	11,014,463.79	4.40%	1.6862%	1.7474%	3.63%
31 FRANKLIN	286,714,103	292,476,846	2.01%	5,208,187.37	5,409,943.70	3.87%	1.8165%	1.8497%	1.83%
32 FRONTIER	262,723,904	275,372,918	4.81%	4,447,111.24	4,690,261.22	5.47%	1.6927%	1.7032%	0.62%
33 FURNAS	308,234,392	321,248,907	4.22%	5,501,460.48	5,816,870.26	5.73%	1.7848%	1.8107%	1.45%
34 GAGE	1,136,111,257	1,164,509,331	2.50%	21,085,313.22	22,074,514.60	4.69%	1.8559%	1.8956%	2.14%
35 GARDEN	227,891,775	255,733,008	12.22%	4,091,947.05	4,524,477.00	10.57%	1.7956%	1.7692%	-1.47%
36 GARFIELD	124,278,218	129,466,746	4.17%	1,955,454.42	2,085,017.00	6.63%	1.5734%	1.6105%	2.36%
37 GOSPER	235,643,222	237,643,913	0.85%	3,988,214.82	4,069,413.70	2.04%	1.6925%	1.7124%	1.18%
38 GRANT	107,832,933	109,532,287	1.58%	1,551,500.96	1,723,579.46	11.09%	1.4388%	1.5736%	9.37%
39 GREELEY	222,268,199	231,120,625	3.98%	3,544,921.60	3,721,732.54	4.99%	1.5949%	1.6103%	0.97%
40 HALL	2,477,562,431	2,641,148,165	6.60%	48,360,903.36	52,669,118.98	8.91%	1.9520%	1.9942%	2.16%
41 HAMILTON	885,328,181	893,370,216	0.91%	13,247,669.18	13,350,148.31	0.77%	1.4964%	1.4944%	-0.13%
42 HARLAN	282,699,106	291,126,466	2.98%	4,966,116.64	5,086,892.54	2.43%	1.7567%	1.7473%	-0.54%
43 HAYES	158,372,674	159,275,422	0.57%	2,266,161.88	2,269,701.70	0.16%	1.4309%	1.4250%	-0.41%
44 HITCHCOCK	244,154,991	249,904,587	2.35%	3,728,624.64	3,846,892.10	3.17%	1.5272%	1.5393%	0.79%
45 HOLT	842,519,700	886,066,474	5.17%	13,442,381.14	14,203,365.92	5.66%	1.5955%	1.6030%	0.47%
46 HOOKER	95,288,036	96,253,646	1.01%	1,345,479.00	1,454,893.44	8.13%	1.4120%	1.5115%	7.05%
47 HOWARD	405,028,017	410,582,695	1.37%	6,677,464.10	6,871,521.84	2.91%	1.6486%	1.6736%	1.52%
48 JEFFERSON	499,882,074	520,298,415	4.08%	9,139,707.01	10,053,052.37	9.99%	1.8284%	1.9322%	5.68%
49 JOHNSON	278,179,936	314,449,349	13.04%	4,970,470.97	5,525,570.41	11.17%	1.7868%	1.7572%	-1.66%
50 KEARNEY	588,898,730	609,974,037	3.58%	9,857,011.56	10,479,652.24	6.32%	1.6738%	1.7180%	2.64%
51 KEITH	577,067,826	613,533,203	6.32%	10,096,060.36	10,583,320.56	4.83%	1.7495%	1.7250%	-1.40%
52 KEVA PAHA	124,631,731	132,791,963	6.55%	1,819,734.58	1,918,978.92	5.45%	1.4601%	1.4451%	-1.03%
53 KIMBALL	318,763,803	340,143,449	6.71%	5,803,363.44	6,074,184.51	4.67%	1.8206%	1.7858%	-1.91%
54 KNOX	497,688,881	521,159,522	4.72%	8,686,262.53	9,453,967.44	8.84%	1.7453%	1.8140%	3.94%
55 LANCASTER	12,627,694,758	13,090,615,848	3.67%	248,240,251.67	260,048,121.38	4.76%	1.9658%	1.9865%	1.05%
56 LINCOLN	1,787,366,291	1,921,614,167	7.51%	32,534,925.52	34,948,685.21	7.42%	1.8203%	1.8187%	-0.09%
57 LOGAN	83,864,370	89,823,562	7.11%	1,250,593.38	1,348,357.96	7.82%	1.4912%	1.5011%	0.66%
58 LOUP	76,708,475	78,250,190	2.01%	1,168,371.29	1,103,583.08	-5.55%	1.5231%	1.4103%	-7.41%
59 MADISON	1,553,223,070	1,635,687,661	5.31%	26,733,540.52	28,743,537.82	7.52%	1.7212%	1.7573%	2.10%
60 MCPHERSON	87,142,030	93,609,296	7.42%	1,220,387.34	1,260,919.80	3.32%	1.4005%	1.3470%	-3.82%
61 MERRICK	567,956,848	578,736,887	1.90%	9,818,389.03	9,827,900.59	0.10%	1.7287%	1.6982%	-1.76%
62 MORRILL	345,298,907	343,421,451	-0.54%	5,763,561.81	6,029,432.52	4.61%	1.6692%	1.7557%	5.18%
63 NANCE	277,469,410	292,669,032	5.48%	4,698,533.56	5,050,484.67	7.49%	1.6934%	1.7257%	1.91%
64 NEMHA	418,557,692	427,433,251	2.12%	7,168,985.10	7,465,809.64	4.14%	1.7128%	1.7467%	1.98%
65 NUCKOLLS	299,418,916	299,892,535	0.16%	5,354,221.87	5,476,548.22	2.28%	1.7882%	1.8262%	2.13%
66 OTOE	959,730,542	975,110,548	1.60%	16,874,575.74	17,881,143.88	5.96%	1.7583%	1.8338%	4.29%
67 PAWNEE	212,697,583	217,371,631	2.20%	3,483,468.32	3,613,741.04	3.74%	1.6378%	1.6625%	1.51%
68 PERKINS	330,073,471	344,382,090	4.33%	5,613,903.76	5,861,336.10	4.41%	1.7020%	1.7008%	0.07%
69 PHELPS	741,403,063	764,610,596	3.13%	11,723,171.31	12,715,762.90	8.47%	1.5812%	1.6630%	5.17%
70 PIERCE	483,029,791	495,095,370	2.50%	8,241,396.50	8,648,486.30	4.94%	1.7062%	1.7468%	2.38%
71 PLATTE	1,856,995,742	1,984,200,477	6.85%	30,381,679.82	31,615,857.49	4.06%	1.6361%	1.5934%	-2.61%
72 POLK	528,149,841	553,229,007	4.75%	8,239,941.76	8,505,134.68	3.22%	1.5602%	1.5374%	-1.46%
73 RED WILLOW	528,343,661	562,421,471	6.45%	9,131,970.34	10,145,826.56	11.10%	1.7284%	1.8040%	4.37%
74 RICHARDSON	451,885,381	473,685,422	4.82%	8,296,864.66	8,394,202.88	1.17%	1.8361%	1.7721%	-3.49%
75 ROCK	167,978,850	181,873,023	8.27%	2,794,543.02	3,023,077.65	8.18%	1.6636%	1.6622%	-0.08%
76 SALINE	741,585,854	759,144,322	2.37%	13,293,184.88	14,109,483.88	6.14%	1.7925%	1.8586%	3.69%
77 SARPY	5,688,697,644	6,209,481,097	9.15%	116,709,218.28	128,519,482.28	10.12%	2.0516%	2.0697%	0.88%
78 SAUNDERS	1,281,320,125	1,345,160,922	4.98%	22,361,143.06	23,929,178.14	7.01%	1.7452%	1.7789%	1.93%
79 SCOTTS BLUFF	1,434,521,273	1,505,008,043	4.91%	24,459,534.24	25,521,820.84	4.34%	1.7051%	1.6958%	-0.55%
80 SEWARD	1,031,148,984	1,098,074,305	6.49%	18,049,633.52	19,076,533.96	5.69%	1.7504%	1.7373%	-0.75%
81 SHERIDAN	357,653,484	400,029,902	11.85%	5,789,196.74	6,859,271.30	18.48%	1.6187%	1.7147%	5.93%
82 SHERMAN	229,212,153	255,301,865	11.38%	3,986,795.22	4,371,635.88	9.65%	1.7393%	1.7123%	-1.55%
83 SIOUX	216,227,292	217,964,499	0.80%	2,454,038.44	2,650,221.14	7.99%	1.1349%	1.2159%	7.14%
84 STANTON	441,402,298	457,678,764	3.69%	8,040,682.39	8,388,772.10	4.33%	1.8216%	1.8329%	0.62%
85 THAYER	441,485,442	465,617,847	5.47%	8,098,692.35	8,591,514.18	6.09%	1.8344%	1.8452%	0.59%
86 THOMAS	93,181,615	95,430,533	2.41%	1,514,859.86	1,519,618.26	0.31%	1.6257%	1.5924%	-2.05%
87 THURSTON	240,734,104	256,917,674	6.72%	4,517,353.26	4,853,234.67	7.44%	1.8765%	1.8890%	0.67%
88 VALLEY	267,436,490	269,329,144	0.71%	4,893,698.12	5,062,245.00	3.44%	1.8299%	1.8796%	2.72%
89 WASHINGTON	1,241,635,281	1,347,101,482	8.49%	20,886,062.06	22,740,737.38	8.88%	1.6821%	1.6881%	0.36%
90 WAYNE	493,925,112	508,310,748	2.91%	9,340,969.35	9,867,466.83	5.64%	1.8912%	1.9412%	2.64%
91 WEBSTER	268,893,547	290,497,620	8.03%	4,964,697.76	5,196,330.90	4.67%	1.8463%	1.7888%	-3.11%
92 WHEELER	152,638,318	151,795,020	-0.55%	2,003,116.05	2,186,071.70	9.13%	1.3123%	1.4401%	9.74%
93 YORK	1,094,855,411	1,152,860,801	5.30%	18,056,184.60	18,965,				

Table 9 2002 Property Taxes Levied by Local Governments

County Number & Name	Counties	Cities & Villages	Townships	Rural Fire Districts	Miscellaneous Districts	Natural Resource Districts	Educational Service Units	School Districts	Community Colleges	Total Property Taxes Levied
1 ADAMS	5,137,525.79	4,226,583.45	110,674.19	271,097.30	916,899.55	485,814.12	235,094.70	17,068,288.85	1,061,848.36	29,513,826.31
2 ANTELOPE	2,093,004.71	534,263.09	219,267.78	150,864.99	0.00	152,923.11	87,693.40	6,000,527.63	405,500.19	9,644,044.90
3 ARTHUR	180,202.73	6,677.20	0.00	18,813.82	14,551.56	11,146.70	11,755.59	7,214,822.20	54,225.06	1,018,854.86
4 BANNER	469,852.16	0.00	0.00	31,601.14	1,697.25	42,266.60	17,860.39	1,052,254.10	80,880.13	1,696,411.77
5 BLAINE	343,866.96	9,254.97	0.00	21,243.02	4,692.76	18,044.59	14,336.38	958,911.35	66,902.23	1,437,252.26
6 BOONE	1,675,288.93	379,187.07	0.00	93,169.91	95,692.78	123,864.10	79,912.43	5,563,592.31	365,299.35	8,376,006.88
7 BOX BUTTE	2,362,181.36	1,119,403.59	0.00	108,967.69	56,340.67	127,888.24	107,762.29	6,371,121.14	487,515.24	10,741,180.22
8 BOYD	531,516.62	106,693.46	70,247.28	25,136.34	0.00	31,920.26	24,371.35	1,777,538.81	113,815.12	2,681,239.24
9 BROWN	1,103,000.70	291,886.70	0.00	71,337.54	0.00	51,843.31	35,287.07	2,646,383.29	164,695.41	4,364,434.02
10 BUFFALO	6,935,842.69	2,080,087.12	247,096.93	388,082.23	618,716.88	692,561.42	311,358.10	24,128,152.08	1,452,994.05	36,854,891.50
11 BURT	1,857,622.37	746,080.75	379,837.06	270,823.95	242,662.19	196,938.15	84,986.22	6,088,254.13	406,354.89	10,273,559.71
12 BUTLER	2,304,082.35	607,905.47	841,884.88	369,023.14	84,442.43	256,833.19	109,026.94	7,204,317.23	494,897.37	12,272,413.00
13 CASS	6,420,393.46	1,562,160.48	0.00	402,512.85	879,694.05	532,093.49	252,853.12	18,194,848.58	968,197.03	29,212,753.06
14 CEDAR	1,829,363.20	581,251.25	0.00	169,203.45	81,024.27	230,145.99	111,557.75	6,806,279.85	429,068.27	10,237,894.03
15 CHASE	1,270,019.59	599,585.75	0.00	56,555.73	42,266.61	198,713.63	65,257.43	4,837,428.47	318,371.91	7,388,199.12
16 CHERRY	2,222,146.94	486,477.16	0.00	199,706.68	137,237.97	169,171.76	118,290.21	6,524,460.09	565,790.09	11,523,280.90
17 CHEYENNE	2,341,513.71	1,082,416.75	0.00	151,579.13	139,295.51	216,130.23	94,697.63	6,806,938.81	487,815.55	11,320,387.32
18 CLAY	1,676,466.00	887,297.53	72,178.40	173,619.52	49,497.53	170,083.97	88,457.89	6,596,468.09	397,940.39	10,112,009.24
19 COLFAX	2,121,090.27	777,855.66	0.00	104,095.92	116,065.82	240,457.22	89,330.96	6,795,579.33	408,215.99	10,652,691.17
20 CUMING	1,603,395.04	903,798.76	942,159.37	221,850.14	106,714.04	274,386.45	108,793.73	7,702,667.03	519,207.72	12,382,972.28
21 CUSTER	2,553,812.23	955,566.08	927,285.81	170,393.03	156,732.56	197,198.78	132,089.70	6,307,660.75	616,676.62	15,017,415.56
22 DAKOTA	2,478,558.46	1,908,426.67	0.00	93,832.26	122,036.55	249,859.37	147,745.53	9,861,247.96	568,255.48	15,429,962.28
23 DAWES	6,734,626.78	507,469.32	0.00	91,482.59	27,293.70	73,730.09	35,094.69	4,149,687.95	281,048.02	6,900,433.14
24 DAWSON	4,899,187.88	1,595,806.88	0.00	158,555.23	625,402.96	450,807.29	195,279.88	15,595,152.18	904,458.95	24,424,651.25
25 DEUEL	824,657.38	174,560.25	0.00	24,309.49	17,086.47	60,347.46	26,441.12	2,002,649.86	136,207.04	3,266,259.07
26 DIXON	1,452,392.20	507,241.41	608,059.30	77,486.43	26,335.80	145,475.64	70,694.95	4,237,002.51	271,903.54	7,396,591.78
27 DODGE	3,858,060.16	3,754,333.90	744,431.71	391,185.18	252,000.24	816,314.61	281,571.51	21,537,516.58	1,228,990.55	32,864,404.44
28 DOUGLAS	60,532,654.31	86,351,610.47	0.00	4,356,923.63	41,983,730.30	7,500,375.65	3,919,792.88	303,401,100.41	15,620,705.69	523,666,893.34
29 DUNDY	1,244,996.71	141,275.10	0.00	54,602.72	39,553.18	117,671.34	38,532.39	2,562,357.85	188,529.49	4,387,518.78
30 FILLMORE	2,175,221.26	791,224.15	111,764.64	140,264.34	79,680.64	177,998.94	107,738.08	7,017,696.69	412,875.05	11,014,463.79
31 FRANKLIN	1,362,485.84	301,032.17	132,371.82	95,683.94	69,203.40	98,099.66	52,428.65	3,093,904.43	204,733.79	5,409,943.70
32 FRONTIER	1,074,346.73	210,881.89	0.00	63,086.01	76,762.34	89,513.58	43,709.11	2,939,199.17	192,762.39	4,690,261.22
33 FURNAS	1,028,552.26	484,527.00	0.00	107,580.10	41,872.36	107,750.10	57,565.24	3,764,148.96	224,874.24	5,816,870.26
34 GAGE	4,556,507.18	1,528,728.52	512,553.17	248,938.73	306,801.61	392,055.45	176,960.51	13,589,214.63	762,754.80	22,074,514.60
35 GARDEN	1,110,006.48	0.00	0.00	88,462.29	64,857.08	103,265.12	38,360.16	2,921,921.25	197,604.62	4,524,477.00
36 GARFIELD	476,169.85	123,988.75	0.00	49,134.30	39,231.24	57,222.07	19,419.53	1,258,923.87	90,627.39	2,085,017.00
37 GOSPER	931,195.41	112,831.18	0.00	59,273.40	45,403.60	66,343.45	42,977.58	2,645,037.73	166,351.35	4,069,413.70
38 GRANT	442,874.78	71,507.96	0.00	57,570.26	7,674.83	20,678.68	16,621.32	1,022,016.18	84,635.45	1,723,579.46
39 GREELEY	719,845.22	222,953.55	0.00	66,329.20	40,451.22	49,131.87	34,677.49	2,426,558.19	161,785.80	3,721,732.54
40 HALL	10,043,387.57	6,954,591.66	0.00	393,400.98	1,208,322.56	921,187.42	397,047.75	30,902,375.53	1,848,805.51	52,669,118.98
41 HAMILTON	1,953,255.98	817,040.54	0.00	213,951.81	127,186.33	245,130.17	139,144.49	9,129,078.07	625,360.92	13,350,148.31
42 HARLAN	787,696.76	268,122.65	77,839.39	81,247.79	41,100.98	97,644.41	52,984.87	3,476,465.72	203,789.97	5,086,892.54
43 HAYES	483,737.30	20,001.02	0.00	98,698.03	17,760.77	51,343.88	22,814.22	1,463,853.03	111,493.45	2,269,701.70
44 HITCHCOCK	737,138.55	190,155.46	0.00	96,816.88	37,094.51	80,559.23	35,592.91	2,494,600.27	174,934.29	3,846,892.10
45 HOLT	2,296,234.39	990,405.55	407,841.51	230,294.74	97,892.52	211,879.22	132,822.67	9,215,744.98	620,250.34	14,203,365.92
46 HOOKER	301,510.53	40,899.36	0.00	14,253.14	38,540.66	18,171.62	14,602.83	959,537.44	67,377.86	1,454,893.44
47 HOWARD	981,140.33	591,701.66	0.00	181,062.25	157,389.02	93,825.19	61,627.86	4,517,367.56	287,407.97	6,871,521.84
48 JEFFERSON	1,875,254.32	614,942.54	0.00	148,237.62	322,358.17	171,566.91	78,068.96	6,501,827.20	340,796.65	10,053,052.37
49 JOHNSON	1,078,872.29	444,147.23	0.00	96,911.56	47,170.72	125,484.24	47,170.73	3,479,848.58	205,965.06	5,525,570.41
50 KEARNEY	2,010,334.14	476,839.06	12,618.98	159,297.06	77,954.36	170,286.46	108,569.58	7,036,770.76	426,981.84	10,479,652.24
51 KEITH	1,936,773.91	846,389.04	0.00	201,714.36	149,186.65	88,288.01	92,975.03	6,838,516.78	429,476.78	10,583,320.56
52 KEYA PAHA	451,490.44	22,871.07	0.00	22,734.19	10,769.71	27,703.63	19,919.43	1,270,534.80	92,955.65	1,918,978.92
53 KIMBALL	1,428,292.81	472,380.37	0.00	116,518.53	105,855.36	116,448.33	51,021.91	3,520,838.20	262,829.00	6,074,184.51
54 KNOX	1,231,234.16	488,249.23	716,644.97	247,529.36	91,817.92	169,312.18	94,360.80	6,050,007.15	364,811.67	9,453,967.44
55 LANCASTER	35,125,656.79	36,085,461.89	0.00	1,350,618.62	6,620,498.43	4,703,417.57	1,997,741.16	165,590,373.55	8,574,353.38	260,048,121.38
56 LINCOLN	5,487,745.74	4,472,142.63	0.00	344,349.81	299,698.57	307,616.86	291,323.38	22,400,678.50	1,345,129.92	34,948,685.21
57 LOGAN	193,879.93	28,750.03	0.00	24,492.44	138,280.66	16,957.22	13,596.68	869,524.32	62,876.68	1,348,357.96
58 LOUP	253,765.37	13,053.86	0.00	36,728.98	8,920.52	16,667.29	11,737.53	707,934.40	54,775.13	1,103,583.08
59 MADISON	5,717,855.64	2,098,429.21	0.00	258,542.74	977,406.65	607,982.25	245,191.22	17,693,146.62	1,144,983.49	28,743,537.82
60 MCPHERSON	266,855.36	0.00	0.00	24,479.77	0.00	14,868.97	14,204.54	874,983.33	65,526.83	1,260,919.80
61 MERRICK	1,271,849.55	548,602.28	106,509.66	213,704.45	34,690.80	197,939.43	88,473.90	6,961,012.40	405,118.12	9,827,900.59
62 MORRILL	1,521,841.25	224,135.90	0.00	112,185.49	76,601.06	138,673.58	57,827.66	3,632,805.81	265,361.76	6,029,432.52
63 NANCE	1,276,256.47	332,606.49	84,705.34	82,517.91	29,046.26	65,914.92	44,862.36	2,929,706.59	204,868.33	5,050,484.67
64 NEMAH	1,341,383.06	585,041.00	0.00	91,262.25	44,004.48	170,571.29	64,116.12	4,889,462.87	279,968.57	7,465,809.64
65 NUCKOLLS	1,439,307.23	260,239.90	0.00	159,856.13	89,558.68	99,301.84	46,104.86	3,172,254.81	209,924.77	5,476,548.22
66 OTOE	3,116,244.65	2,124,268.06	0.00	183,672.36	142,621.93	386,971.21	147,241.30	11,141,426.34	638,698.03	17,881,143.88
67 PAWNEE	894,960.71	120,950.26	0.00	47,178.41	0.00	83,668.60	32,606.64	2,291,997.88	142,378.54	3,613,741.00
68 PERKINS	1,445,993.91	186,707.53	0.00	180,336.82	94,627.02	150,464.44	52,245.72	3,509,892.83	241,067.83	5,861,336.10
69 PHELPS	1,880,705.66	1,064,193.97	85,156.62	147,426.29	257,709.32	213,456.28	138,443.12	8,393,443.33	535,228.31	12,715,762.90
70 PIERCE	1,595,687.12	664,203.54	0.00	163,549.17	0.00	183,151.94	75,501.11	5,619,824.80	346,568.62	8,648,486.30
71 PLATTE	4,804,185.12	2,993,803.12	565,611.90	314,437.20	629,101.69	533,386.42	304,042.72	20,082,342.25	1,388,947.07	31,615,857.49
72 POLK	1,355,382.44	517,849.68	0.00	157,684.27	35,415.85	162,554.97	85,091.12	5,803,894.80	387,262.27	8,505,134.68
73 RED WILLOW	1,743,506.68	1,034,839.96	0.00	21,987.58	11,801.43	181,301.43	75,822.24	6,572,827.17	393,696.38	10,145,826.56
74 RICHARDSON	1,668,130.68	684,766.76	0.00	62,549.49	67,624.66	189,028.90	71,053.40	5,340,784.55	310,264.44	8,394,202.88
75 ROCK	9									

Table 10 2001 vs 2002 Number of Taxing Subdivisions by Type

Taxing Subdivision Type:	2001	2002	<i>Notes:</i>
Counties	93	93	
Cities ⁽¹⁾	516	516	<i>(1) 8 cities overlap into multiple counties; Emerson, Halsey, Newman Grove, Oxford, Palisade, Tilden, Trumbell, and Wakefield.</i>
Townships	427	427	
Fire Districts ⁽²⁾	416	416	<i>(2) 416 unique fire districts, 171 overlap into multiple counties, 245 are located within single counties, 647 fire districts by county.</i>
NRD Natural Resource Districts	23	23	
ESU Educational Service Units	18	18	
Community Colleges	6	6	
School Districts:			
Class 1 Elementary Districts	271	256	
K-12 Base School Districts	258	255	
Class VI High School Districts	18	18	
<i>Total Base School Districts</i>	<i>547</i>	<i>529</i>	
K-12 Non-Affiliated Base Schools	127	126	
<i>Non-Affiliated K-12 in Unified Systems</i>	<i>12</i>	<i>12</i>	
K-12 Affiliated Base Schools	131	129	
<i>Affiliated K-12 in Unified Systems</i>	<i>9</i>	<i>7</i>	
Unified School Systems	8	7	
Class VI High School Districts	18	18	
Total School Systems (including unified)	263	261	
School Bonds	144	148	
Miscellaneous Districts:			
Airport Authority County	5	5	
Airport Authority City	30	29	
Agricultural Society	77	76	
Ambulance	2	2	
Fair/County Extension	2	2	
Cemetery ⁽³⁾	78	78	<i>(3) 78 unique cemeteries 12 overlap into multiple counties.</i>
Community Building	2	2	
Drainage District	4	4	
Downtown Improvement District	1	1	
Historical Society	19	19	
Hospital Districts ⁽⁴⁾	11	11	<i>(4) 11 unique hospital districts 4 overlap into multiple counties.</i>
Library/Bookmobile	6	6	
Metropolitan Utilities District ⁽⁵⁾	1	1	<i>(5) metropolitan utilities district overlaps into 2 counties.</i>
Parking District	3	3	
Reclamation District ⁽⁶⁾	2	2	<i>(6) Twin Loup in 5 counties & Loup Basin in 4 counties.</i>
Road District	9	9	
Railroad Transportation Safety District	1	1	
Sanitary Improvement Districts	244	288	
Omaha/Douglas Building	1	1	
Omaha/Douglas Transit Authority	1	1	
Landfill	1	1	
Community Redevelopment Authority	4	4	
Public Building Commission	1	1	
Total Miscellaneous Districts	505	547	
Estimated total number of taxing subdivisions levying a property tax	2,267	2,307	

Table 11 County Taxing Subdivision 2002 Value, Tax Rates, & Property Taxes Levied

County Number & Name	Total Value	County Rate	County Taxes Levied	County Number & Name	Total Value	County Rate	County Taxes Levied
1 ADAMS	1,516,926,240	0.338680	5,137,525.79	48 JEFFERSON	520,298,415	0.360419	1,875,254.32
2 ANTELOPE	579,282,853	0.361310	2,093,004.71	49 JOHNSON	314,449,349	0.343099	1,078,872.29
3 ARTHUR	77,463,697	0.232628	180,202.73	50 KEARNEY	609,974,037	0.329577	2,010,334.14
4 BANNER	104,672,106	0.448880	469,852.16	51 KEITH	613,533,203	0.315676	1,936,773.91
5 BLAINE	95,574,412	0.359790	343,866.96	52 KEYA PAHA	132,791,963	0.340000	451,490.44
6 BOONE	521,856,223	0.321025	1,675,288.93	53 KIMBALL	340,143,449	0.419909	1,428,292.81
7 BOX BUTTE	630,924,126	0.374400	2,362,181.36	54 KNOX	521,159,522	0.236249	1,231,234.16
8 BOYD	162,593,033	0.326900	531,516.62	55 LANCASTER	13,090,615,848	0.268327	35,125,656.79
9 BROWN	235,278,687	0.468805	1,103,000.70	56 LINCOLN	1,921,614,167	0.285580	5,487,745.74
10 BUFFALO	2,075,696,036	0.334146	6,935,842.69	57 LOGAN	89,823,562	0.215846	193,879.93
11 BURT	580,506,991	0.320000	1,857,622.37	58 LOUP	78,250,190	0.324300	253,765.37
12 BUTLER	706,993,056	0.325900	2,304,082.35	59 MADISON	1,635,687,661	0.349569	5,717,855.64
13 CASS	1,478,161,716	0.434350	6,420,393.46	60 MCPHERSON	93,609,296	0.285073	266,855.36
14 CEDAR	612,954,667	0.298450	1,829,363.20	61 MERRICK	578,736,887	0.219763	1,271,849.55
15 CHASE	454,815,965	0.279238	1,270,019.59	62 MORRILL	343,421,451	0.443141	1,521,841.25
16 CHERRY	777,041,923	0.285975	2,222,146.94	63 NANCE	292,669,032	0.436075	1,276,256.47
17 CHEYENNE	631,312,913	0.370896	2,341,513.71	64 NEMAHA	427,433,251	0.313823	1,341,383.06
18 CLAY	568,486,267	0.294900	1,676,466.00	65 NUCKOLLS	299,892,535	0.479941	1,439,307.23
19 COLFAX	583,165,695	0.363720	2,121,090.27	66 OTOE	975,110,548	0.319579	3,116,244.65
20 CUMING	741,725,318	0.216171	1,603,395.04	67 PAWNEE	217,371,631	0.411720	894,960.71
21 CUSTER	881,026,228	0.289881	2,553,812.23	68 PERKINS	344,382,090	0.419881	1,445,993.91
22 DAKOTA	811,789,923	0.305321	2,478,558.46	69 PHELPS	764,610,596	0.245969	1,880,705.66
23 DAWES	363,722,040	0.476910	1,734,626.78	70 PIERCE	495,095,370	0.322300	1,595,687.12
24 DAWSON	1,292,081,961	0.379170	4,899,187.88	71 PLATTE	1,984,200,477	0.242122	4,804,185.12
25 DEUEL	176,274,154	0.467827	824,657.38	72 POLK	553,229,007	0.244995	1,355,382.44
26 DIXON	388,433,636	0.373910	1,452,392.20	73 RED WILLOW	562,421,471	0.310000	1,743,506.68
27 DODGE	1,920,294,159	0.200910	3,858,060.16	74 RICHARDSON	473,685,422	0.352160	1,668,130.68
28 DOUGLAS	24,407,336,630	0.248010	60,532,654.31	75 ROCK	181,873,023	0.519298	944,462.97
29 DUNDY	269,325,458	0.462265	1,244,996.71	76 SALINE	759,144,322	0.441695	3,353,105.39
30 FILLMORE	630,343,512	0.345085	2,175,221.26	77 SARPY	6,209,481,097	0.293329	18,214,220.12
31 FRANKLIN	292,476,846	0.465844	1,362,485.84	78 SAUNDERS	1,345,160,922	0.220270	2,962,980.47
32 FRONTIER	275,372,918	0.390143	1,074,346.73	79 SCOTTS BLUFF	1,505,008,043	0.368320	5,543,237.84
33 FURNAS	321,248,907	0.320173	1,028,552.26	80 SEWARD	1,098,074,305	0.285746	3,137,703.36
34 GAGE	1,164,509,331	0.391282	4,556,507.18	81 SHERIDAN	400,029,902	0.417036	1,668,268.79
35 GARDEN	255,733,008	0.434049	1,110,006.48	82 SHERMAN	255,301,865	0.364925	931,660.84
36 GARFIELD	129,466,746	0.367794	476,169.85	83 SIOUX	217,964,499	0.185280	403,845.23
37 GOSPER	237,643,913	0.391845	931,195.41	84 STANTON	457,678,764	0.417760	1,911,998.83
38 GRANT	109,532,287	0.404332	442,874.78	85 THAYER	465,617,847	0.376730	1,754,122.17
39 GREELEY	231,120,625	0.311460	719,845.22	86 THOMAS	95,430,533	0.375610	358,445.77
40 HALL	2,641,148,165	0.380266	10,043,387.57	87 THURSTON	256,917,674	0.400000	1,027,670.70
41 HAMILTON	893,370,216	0.218639	1,953,255.98	88 VALLEY	269,329,144	0.414713	1,116,940.89
42 HARLAN	291,126,466	0.270570	787,696.76	89 WASHINGTON	1,347,101,482	0.260085	3,503,609.16
43 HAYES	159,275,422	0.303711	483,737.30	90 WAYNE	508,310,748	0.396256	2,014,211.84
44 HITCHCOCK	249,904,587	0.294968	737,138.55	91 WEBSTER	290,497,620	0.419576	1,218,856.66
45 HOLT	886,066,474	0.259150	2,296,234.39	92 WHEELER	151,795,020	0.302146	458,642.58
46 HOOKER	96,253,646	0.313249	301,510.53	93 YORK	1,152,860,801	0.312290	3,600,269.36
47 HOWARD	410,582,695	0.238963	981,140.33	STATE TOTALS	98,162,679,918		292,056,326.51

Table 12 School Systems 2002-2003 Cumulative Totals

School System	Class	System Code	Affil/Joined or Unified	School System Value	School System Taxes (excl'd. bond)
KENESAW 3	3	01-0003		134,553,283	1,363,739.22
HASTINGS 18	3	01-0018		745,986,110	9,071,966.92
ADAMS CENTRAL HIGH 90	6	01-0090	J	531,417,501	5,234,280.80
SILVER LAKE 123	3	01-0123	A	199,769,690	1,949,291.19
NELIGH-OAKDALE 9	3	02-0009	A	147,843,040	1,548,942.02
ELGIN 18	3	02-0018		163,532,304	1,570,188.30
NEBR UNIFIED DIST 1	3	02-2001	U	245,491,291	2,492,547.17
ARTHUR CO HIGH 500	6	03-0500	J	80,322,124	748,105.09
BANNER 1	3	04-0001		113,430,195	1,129,666.07
SANDHILLS 71	3	05-0071		120,738,338	1,205,658.25
ALBION 1	3	06-0001	A	321,850,770	3,222,950.13
CEDAR RAPIDS 6	3	06-0006	A	115,850,842	1,209,004.38
ST EDWARD 17	3	06-0017	A	111,586,198	1,131,212.23
ALLIANCE 6	3	07-0006	A	475,664,337	4,818,241.52
HEMINGFORD 10	3	07-0010	A	228,247,835	2,234,940.57
NIOBRARA-LYNCH UNIFIED	3	08-2001	U	104,434,036	1,051,371.38
BOYD CO. UNIFIED DIST 2002	3	08-2002	U	131,217,436	1,271,414.67
AINSWORTH 10	3	09-0010	A	230,723,834	2,280,618.17
GIBBON 2	3	10-0002	A	186,937,587	1,947,675.29
KEARNEY 7	3	10-0007	A	1,438,853,412	15,295,026.68
ELM CREEK 9	3	10-0009	A	115,557,053	1,187,294.25
SHELTON 19	3	10-0019		116,655,469	1,323,296.71
RAVENNA 69	3	10-0069	A	173,164,701	1,840,378.26
PLEASANTON 105	3	10-0105	A	91,530,685	1,042,390.83
AMHERST 119	3	10-0119	A	85,300,345	877,563.76
TEKAMAH-HERMAN 1	3	11-0001		285,245,309	3,063,078.28
OAKLAND-CRAIG 14	3	11-0014		171,039,986	1,765,825.35
LYONS-DECATUR NORTHEAST 20	3	11-0020	A	158,349,734	1,638,302.18
RISING CITY 32	2	12-0032		77,642,196	863,101.69
DAVID CITY 56	3	12-0056	A	408,497,749	3,703,154.52
EAST BUTLER 2R	3	12-0502	A	203,320,026	2,005,171.17
PLATTSMOUTH 1	3	13-0001	A	397,843,552	4,043,858.09
WEEPING WATER 22	3	13-0022	A	143,703,424	1,579,659.86
LOUISVILLE 32	3	13-0032		237,261,126	2,410,568.46
CONESTOGA 56	3	13-0056	A	307,380,796	3,320,671.73
ELMWOOD-MURDOCK 97	3	13-0097		144,200,273	1,780,584.92
HARTINGTON 8	3	14-0008		205,377,235	1,942,601.64
RANDOLPH 45	3	14-0045		152,126,336	1,508,378.31
LAUREL-CONCORD 54	3	14-0054		151,302,392	1,657,917.32
WYNOT 101	3	14-0101		58,740,706	646,141.89
COLERIDGE 41R	3	14-0541		75,817,002	985,522.46
CHASE CO HIGH 15	6	15-0015	J	407,304,096	3,979,687.39
WAUNETA-PALISADE 536	3	15-0536		143,874,507	1,375,170.00
VALENTINE HIGH 6	6	16-0006	J	495,921,311	4,789,147.12
CODY-KILGORE 30	2	16-0030		62,547,432	597,663.23
SIDNEY 1	3	17-0001	A	348,566,341	3,799,951.32
LEYTON 3	3	17-0003	A	171,827,437	1,677,788.62
POTTER-DIX 9	3	17-0009		125,874,602	1,255,854.81
LODGEPOLE 4J	2	17-0504		76,483,670	1,027,595.70
SUTTON 2	3	18-0002		212,571,574	2,550,008.70
HARVARD 11	3	18-0011		96,322,044	1,055,785.92
CLAY CENTER 70	3	18-0070		80,229,959	1,033,121.18
LEIGH 39	3	19-0039	A	108,614,071	1,129,380.01
CLARKSON 58	3	19-0058	A	90,904,577	909,045.77
HOWELLS 59	3	19-0059	A	95,869,268	894,824.58
SCHUYLER CENTRAL HIGH 123	6	19-0123	J	446,769,986	4,875,600.83
WEST POINT 1	3	20-0001	A	363,462,183	3,633,748.20
BANCROFT-ROSALIE 20	3	20-0020	A	108,278,663	1,060,678.12
WISNER-PILGER 30	3	20-0030	A	229,470,624	2,294,699.36
BEEMER 55	3	20-0055	A	57,990,891	572,607.28
ANSELMO-MERNA 15	3	21-0015	A	142,035,478	1,324,113.34
BROKEN BOW 25	3	21-0025	A	269,717,290	2,813,129.23
ANSLEY 44	3	21-0044	A	84,259,322	912,418.35
SARGENT 84	3	21-0084	A	95,179,267	995,015.06
ARNOLD 89	3	21-0089		115,269,539	1,121,006.27

Table 12 School Systems 2002-2003 Cumulative Totals

School System	Class	System Code	Affil/Joined or Unified	School System Value	School System Taxes (excl'd. bond)
CALLAWAY 180	3	21-0180	A	126,132,817	1,282,916.63
SO SIOUX CITY 11	3	22-0011	A	563,520,604	5,694,308.22
HOMER 31	3	22-0031	A	134,994,388	1,323,330.34
CHADRON 2	3	23-0002	A	228,174,771	2,213,644.07
CRAWFORD 71	3	23-0071	A	99,560,895	903,457.07
LEXINGTON 1	3	24-0001	A	458,597,115	4,776,113.10
OVERTON 4	3	24-0004	A	111,477,996	1,251,295.63
COZAD 11	3	24-0011	A	331,793,925	3,300,128.78
GOTHENBURG 20	3	24-0020	A	302,044,145	3,085,961.61
SUMNER-EDDYVILLE-MILLER 101	3	24-0101	A	108,370,325	1,100,496.22
CHAPPELL 1	3	25-0001		111,413,742	1,223,724.07
SOUTH PLATTE 95	3	25-0095		145,732,865	1,540,029.00
PONCA 1	3	26-0001	A	118,066,197	1,178,741.18
NEWCASTLE 24	3	26-0024		63,050,305	740,859.99
ALLEN 70	3	26-0070		77,316,328	772,900.36
FREMONT 1	3	27-0001	A	1,266,626,929	12,687,564.76
DODGE 46	3	27-0046		105,577,983	1,037,535.89
SCRIBNER-SNYDER 62	3	27-0062		157,944,900	1,630,023.10
LOGAN VIEW 594	3	27-0594		273,606,635	2,735,492.44
NORTH BEND CENTRAL 595	3	27-0595	A	309,992,600	3,028,690.20
OMAHA 1	5	28-0001		13,927,337,321	148,895,927.65
ELKHORN 10	3	28-0010	A	1,308,793,290	12,779,648.17
WATERLOO 11	3	28-0011		98,226,305	1,274,599.60
MILLARD 17	3	28-0017		6,113,034,005	64,128,920.58
VALLEY 33	3	28-0033		273,801,145	2,927,814.58
RALSTON 54	3	28-0054		1,258,426,470	13,718,856.26
BENNINGTON 59	3	28-0059		198,080,781	1,892,827.57
WESTSIDE 66	3	28-0066		2,550,466,145	29,879,691.59
DUNDY CO 117	3	29-0117		223,383,650	2,097,170.72
EXETER-MILLIGAN 1	3	30-0001		174,679,606	2,174,211.08
FILLMORE CO. DIST 25	3	30-0025	A	311,500,903	3,268,125.21
SHICKLEY 54	3	30-0054	A	131,444,865	1,341,884.67
FRANKLIN R6	3	31-0506	A	145,521,459	1,453,023.84
MAYWOOD 46	3	32-0046	A	101,352,886	1,029,400.70
EUSTIS-FARNAM 95	3	32-0095	A	143,260,663	1,577,427.44
MEDICINE VALLEY 125	3	32-0125		93,394,084	933,080.69
ARAPAHOE 18	3	33-0018		139,784,393	1,431,193.77
CAMBRIDGE 21	3	33-0021		104,698,955	1,099,010.34
SOUTHERN VALLEY 540	3	33-0540		242,884,923	2,481,579.51
SOUTHERN 1	3	34-0001		120,484,958	1,560,847.64
BEATRICE 15	3	34-0015		620,882,985	6,484,675.56
DANIEL FREEMAN 34	3	34-0034		150,051,245	1,541,392.82
DILLER-ODELL 100	3	34-0100		128,185,512	1,367,544.66
GARDEN CO HIGH 1	6	35-0001	J	266,083,398	3,020,142.68
BURWELL HIGH 100	6	36-0100	J	128,942,588	1,246,169.13
ELWOOD 30	2	37-0030	A	152,843,441	1,563,426.84
HYANNIS HIGH 11	6	38-0011	J	213,718,355	1,906,322.72
GREELEY 7	2	39-0007		60,383,501	648,471.89
WOLBACH 43	2	39-0043		54,151,179	552,525.30
SPALDING 55	3	39-0055		62,432,363	634,211.84
NORTH LOUP SCOTIA 1J	3	39-0501	A	87,871,043	953,104.24
GRAND ISLAND 2	3	40-0002		1,806,376,531	19,063,577.48
NORTHWEST HIGH 82	6	40-0082	J	378,850,146	3,760,845.88
WOOD RIVER HIGH 83	6	40-0083	J	285,128,677	3,059,459.37
DONIPHAN-TRUMBULL 126	3	40-0126		237,518,489	2,711,500.99
GILTNER 2	2	41-0002		95,598,146	955,981.46
HAMPTON 91	3	41-0091		108,973,971	1,141,269.31
AURORA 4R	3	41-0504		532,499,453	5,381,421.56
ALMA 2	3	42-0002		118,918,868	1,223,639.87
HAYES CENTER 79	3	43-0079		118,648,803	1,068,024.29
HITCHCOCK CO UNIFIED SYS	3	44-2001	U	218,935,708	2,187,949.89
O'NEILL 7	3	45-0007	A	363,168,640	3,333,386.11
WEST HOLT HIGH 25	6	45-0025	J	279,604,072	2,841,057.14
EWING 29	2	45-0029	A	75,791,401	776,562.51
STUART 44	3	45-0044		52,839,789	549,861.47

Table 12 School Systems 2002-2003 Cumulative Totals

School System	Class	System Code	Affil/Joined or Unified	School System Value	School System Taxes (excl'd. bond)
CHAMBERS 137	2	45-0137	A	86,442,909	882,722.91
MULLEN 1	3	46-0001		173,802,271	1,619,043.86
ST PAUL 1	3	47-0001	A	197,129,064	2,107,093.90
CENTURA 100	3	47-0100	A	196,619,675	2,068,767.41
ELBA 103	2	47-0103	A	44,553,750	481,295.57
FAIRBURY 8	3	48-0008		339,717,386	4,014,749.38
TRI COUNTY 300	3	48-0300	A	261,649,942	2,878,600.17
MERIDIAN 303	3	48-0303	A	102,220,646	1,179,377.95
TECUMSEH 32	3	49-0032	A	147,306,184	1,424,603.96
STERLING 33	3	49-0033		102,067,569	1,211,951.43
NEMAHA VALLEY OJ1	3	49-0501		108,464,076	1,237,900.62
WILCOX-HILDRETH 1	3	50-0001	A	204,025,570	2,345,018.39
AXTELL R1	3	50-0501	A	163,622,735	1,661,302.40
MINDEN R3	3	50-0503		402,516,729	4,242,308.97
OGALLALA 1	3	51-0001	A	430,322,100	4,413,967.45
PAXTON 6	3	51-0006	A	124,730,344	1,283,202.65
KEYA PAHA CO HIGH 100	6	52-0100	J	136,959,302	1,310,315.56
KIMBALL 1	3	53-0001		287,820,694	2,998,812.33
CREIGHTON 13	3	54-0013		129,447,713	1,296,447.51
CROFTON 96	3	54-0096		145,514,615	1,553,983.33
SANTEE C5	2	54-0505		2,018,252	20,182.00
WAUSA 76R	3	54-0576		81,567,410	1,061,822.44
BLOOMFIELD 86R	3	54-0586		127,988,743	1,599,819.38
LINCOLN 1	4	55-0001	A	11,476,708,323	136,592,148.28
WAVERLY 145	3	55-0145	A	801,492,788	7,996,454.80
MALCOLM 148	3	55-0148	A	141,523,552	1,500,677.57
NORRIS 160	3	55-0160	A	496,774,933	4,482,718.27
RAYMOND CENTRAL 161	3	55-0161	A	261,150,862	2,689,344.84
NORTH PLATTE 1	3	56-0001	A	1,120,471,493	11,515,456.05
BRADY 6	2	56-0006		103,311,956	982,765.31
MAXWELL 7	2	56-0007	A	96,596,983	965,865.51
HERSHEY 37	3	56-0037	A	188,884,652	1,883,162.99
SUTHERLAND 55	3	56-0055	A	138,677,587	1,379,679.95
WALLACE 65R	2	56-0565		139,731,922	1,395,667.71
STAPLETON R1	3	57-0501	A	100,940,892	974,860.71
LOUP CO 25	2	58-0025		79,467,032	716,474.75
MADISON 1	3	59-0001	A	224,312,063	2,260,515.67
NORFOLK 2	3	59-0002	A	1,330,731,380	13,252,884.71
BATTLE CREEK 5	3	59-0005	A	158,317,430	1,632,003.73
NEWMAN GROVE 13	3	59-0013	A	143,747,640	1,464,074.11
ELKHORN VALLEY 80	3	59-0080	A	157,198,255	1,890,504.15
MCPHERSON CO HIGH 90	6	60-0090	J	91,987,662	817,361.92
CENTRAL CITY 4	3	61-0004		318,009,825	3,838,744.13
PALMER 49	3	61-0049		90,855,175	907,730.65
BAYARD 21	3	62-0021	A	113,569,334	1,312,908.18
BRIDGEPORT 63	3	62-0063	A	187,820,512	1,738,580.12
FULLERTON 1	3	63-0001	A	150,559,945	1,356,073.84
TWIN RIVER 30	3	63-0030	A	260,040,462	2,546,363.26
JOHNSON-BROCK 23	3	64-0023	A	128,277,087	1,537,967.79
AUBURN 29	3	64-0029	A	258,862,548	2,739,812.15
SO CENTRAL NE UNIF 5	3	65-2005	U	441,995,485	4,584,698.43
SYRACUSE-DUNBAR-AVOCA 27	3	66-0027	A	314,144,705	3,236,257.33
NEBRASKA CITY 111	3	66-0111	A	474,973,344	4,826,643.99
PALMYRA OR1	3	66-0501	A	193,480,029	1,974,225.19
PAWNEE CITY 1	3	67-0001		95,959,448	1,127,362.31
LEWISTON 69	3	67-0069		114,584,937	1,031,268.22
GRANT 1	3	68-0001		217,677,458	2,225,099.17
WHEATLAND 112	2	68-0112		99,809,125	978,587.67
HOLDREGE 44	3	69-0044	A	429,315,095	4,398,564.61
BERTRAND 54	3	69-0054		168,096,177	1,924,701.28
LOOMIS 55	2	69-0055	A	140,855,081	1,425,281.61
PIERCE 2	3	70-0002	A	216,210,916	2,198,102.14
PLAINVIEW 5	3	70-0005	A	173,988,644	1,686,207.37
OSMOND 42R	3	70-0542		103,415,105	1,081,555.74
COLUMBUS 1	3	71-0001		982,108,475	9,859,760.66

Table 12 School Systems 2002-2003 Cumulative Totals

School System	Class	System Code	Affil/Joined or Unified	School System Value	School System Taxes (excl. bond)
LAKEVIEW COMMUNITY 5	3	71-0005	A	516,178,785	4,826,771.04
HUMPHREY 67	3	71-0067	A	254,109,806	1,251,239.51
STROMSBURG-BENEDICT 15	3	72-0015		246,410,131	2,471,343.54
OSCEOLA 19	3	72-0019		155,844,306	1,664,400.16
SHELBY 32	3	72-0032		151,567,063	1,512,815.28
HIGH PLAINS COMMUNITY 75	3	72-0075		248,149,445	2,529,387.39
MCCOOK 17	3	73-0017	A	391,712,582	4,828,731.22
REPUBLICAN VALLEY 109	3	73-0109	A	88,006,782	903,522.81
TWIN VALLEY 170	2	73-0170	A	129,264,656	1,335,256.17
FALLS CITY 56	3	74-0056	A	283,803,194	2,816,587.43
SOUTHEAST RN1	3	74-0501		114,645,659	1,162,499.28
DAWSON-VERDON 15C	3	74-0515		57,581,144	590,459.11
HUMBOLDT-TABLE RK STEIN UNIF	3	74-2007	U	128,586,275	1,320,705.43
ROCK CO HIGH 100	6	75-0100	J	181,430,390	1,733,806.00
CRETE 2	3	76-0002	A	402,322,694	4,388,365.34
DORCHESTER 44	3	76-0044	A	109,481,031	1,115,668.87
FRIEND 68	3	76-0068		134,418,705	1,373,154.16
WILBER-CLATONIA 82	3	76-0082	A	203,451,111	2,077,260.02
BELLEVUE 1	3	77-0001		1,579,145,390	15,730,957.38
PAPILLION-LAVISTA 27	3	77-0027		2,073,486,968	21,142,806.48
GRETN 37	3	77-0037		579,058,959	5,705,490.52
SOUTH SARPY 46	3	77-0046		639,125,934	6,390,927.04
ASHLAND-GREENWOOD 1	3	78-0001	A	276,999,761	2,726,712.55
YUTAN 9	3	78-0009		122,225,300	1,316,623.28
WAHOO 39	3	78-0039	A	382,064,448	3,734,641.40
MEAD 72	3	78-0072	A	138,767,120	1,480,276.71
PRAGUE 104	3	78-0104	A	64,377,949	767,726.38
CEDAR BLUFFS 107	3	78-0107	A	168,100,860	1,619,252.63
MINATARE 2	3	79-0002		25,037,330	250,348.75
MORRILL 11	3	79-0011	A	150,558,854	1,476,975.14
GERING 16	3	79-0016	A	379,444,140	3,916,827.40
MITCHELL 31	3	79-0031		150,903,657	1,560,057.25
SCOTTSBLUFF 32	3	79-0032	A	810,777,909	8,043,594.58
MILFORD 5	3	80-0005	A	241,214,509	2,202,789.58
SEWARD 9	3	80-0009	A	601,321,932	6,311,468.92
CENTENNIAL 67R	3	80-0567		438,336,699	4,547,353.58
HAY SPRINGS 3	3	81-0003	A	60,690,827	727,023.45
GORDON HIGH 4	6	81-0004	J	208,847,681	1,950,203.11
RUSHVILLE HIGH 6	6	81-0006	J	125,877,265	1,410,260.57
LOUP CITY 1	3	82-0001		164,110,149	1,532,046.86
LITCHFIELD 15	2	82-0015	A	71,215,646	819,868.90
SIoux CO HIGH 500	6	83-0500	J	183,130,698	1,540,147.49
STANTON 3	3	84-0003	A	143,383,878	1,541,712.11
DESHLER 60	3	85-0060		125,580,503	1,496,919.43
THAYER CENTRAL COMM 70	3	85-0070	A	207,931,838	2,653,599.65
BRUNING-DAVENPORT UNIF	2	85-2001	U	203,704,492	2,108,325.60
THEDFORD HIGH 1	6	86-0001	J	94,132,249	953,433.75
PENDER 1	3	87-0001	A	149,842,437	1,532,588.45
WALTHILL 13	3	87-0013		46,120,498	461,204.98
MACY 16	3	87-0016		5,430,788	53,198.91
WINNEBAGO 17	3	87-0017		22,996,031	229,960.31
EMERSON-HUBBARD 61R	3	87-0561		120,003,096	1,231,327.78
ORD 5	3	88-0005	A	218,659,593	2,259,169.70
ARCADIA 21	2	88-0021	A	43,241,517	460,000.06
BLAIR 1	3	89-0001		838,069,685	8,557,546.83
FORT CALHOUN 3	3	89-0003		202,409,567	2,102,206.40
ARLINGTON 24	3	89-0024		244,888,631	2,433,721.48
WAYNE 17	3	90-0017	A	304,261,498	3,382,357.64
WAKEFIELD 60R	3	90-0560		153,718,136	1,656,235.66
WINSIDE 95R	3	90-0595	A	83,787,596	978,226.59
RED CLOUD 2	3	91-0002		108,930,100	1,164,687.10
BLUE HILL 74	3	91-0074		106,093,983	1,093,391.96
WHEELER CENTRAL 45	3	92-0045		151,122,607	1,449,154.08
YORK 12	3	93-0012		514,923,542	5,567,714.27

Table 12 School Systems 2002-2003 Cumulative Totals

School System	Class	System Code	Affil/Joined or Unified	School System Value	School System Taxes (excl. bond)
MCCOOL JUNCTION 83	2	93-0083		88,677,314	1,108,235.78
HEARTLAND 96	3	93-0096		258,853,174	2,509,037.92
261 School Systems 2002-2003				98,162,491,459	1,038,678,036.99

Class 1 (grades K through 8) shall include any school district that maintains only elementary grades under the direction of a single school board.

Class 2 (grades K-12) shall include any school district embracing territory having a population of one thousand inhabitants or less that maintains both elementary and high school grades under the direction of a single school board.

Class 3 (grades K-12) shall include any school district embracing territory having a population of more than one thousand and less than one hundred thousand inhabitants that maintains both elementary and high school grades under the direction of a single board of education.

Class 4 (grades K-12) shall include any school district embracing territory having a population of one hundred thousand or more and less than two hundred thousand inhabitants that maintains both elementary and high school grades under the direction of a single board of education.

Class 5 (grades K-12) shall include any school district embracing territory having a population of two hundred thousand or more that maintains both elementary grades and high school grades under the direction of a single board of education.

Class 6 (grades 9-12) shall include any school district in this state that maintains only a high school.

AFFILIATION of school districts means the on-going association of a Class 1 district or portion thereof not a part of a Class 6 district with one or more existing Class 2-5 districts for the purpose of (1) providing a high school program serving the Class 1 district students and (2) maintaining tax support to finance such program.

JOINED. Refers to an elementary district joined with a Class 6 (high school only).

If the base school is a class 1 elementary district it must be "affiliated with" a class 2-5 school district (grades K-12) or "joined with" a class 6 high school (grades 9-12).

UNIFIED SCHOOL. A unified school system allows for two or more Class 2 or 3 school districts to combine their resources to provide a K-12 education. The unified system is an interlocal agreement between the participating K-12 districts and may include Class I districts.

Table 13 School Systems 2002-2003 Detail of Base Schools & Counties within each School System

System Code/Class	Affil/Jnd Unifed	School System Name	County		Base School Code/Class	2002 Total Value	Tax Rate (exclud.bond)	2002 Taxes (exclud.bond)
			Number & Name	Base School District				
01-0003 3		KENESAW 3	1 ADAMS	KENESAW 3	01-0003 3	113,269,445	1.013531	1,148,020.94
01-0003 3		KENESAW 3	40 HALL	KENESAW 3	01-0003 3	8,053,229	1.013531	81,621.96
01-0003 3		KENESAW 3	50 KEARNEY	KENESAW 3	01-0003 3	13,230,609	1.013531	134,096.32
01-0018 3		HASTINGS 18	1 ADAMS	HASTINGS 18	01-0018 3	745,986,110	1.216104	9,071,966.92
01-0090 6	J	ADAMS CENTRAL HIGH 90	1 ADAMS	JUNIATA 1	01-0001 1	65,440,695	0.984970	644,571.21
01-0090 6	J	ADAMS CENTRAL HIGH 90	1 ADAMS	HOLSTEIN 11	01-0011 1	26,134,350	0.984970	257,415.51
01-0090 6	J	ADAMS CENTRAL HIGH 90	1 ADAMS	DISTRICT 15	01-0015 1	98,838,815	0.984970	973,532.68
01-0090 6	J	ADAMS CENTRAL HIGH 90	1 ADAMS	RISING STAR 29	01-0029 1	53,678,360	0.984970	528,715.74
01-0090 6	J	ADAMS CENTRAL HIGH 90	1 ADAMS	TRI-VIEW 33	01-0033 1	104,104,010	0.984970	1,025,393.27
01-0090 6	J	ADAMS CENTRAL HIGH 90	1 ADAMS	AYR 53	01-0053 1	26,157,385	0.984970	257,642.40
01-0090 6	J	ADAMS CENTRAL HIGH 90	1 ADAMS	WALLACE 60	01-0060 1	80,632,385	0.984970	794,204.80
01-0090 6	J	ADAMS CENTRAL HIGH 90	1 ADAMS	HANOVER 75	01-0075 1	40,861,935	0.984970	402,477.80
01-0090 6	J	ADAMS CENTRAL HIGH 90	18 CLAY	DISTRICT 15	01-0015 1	31,411,757	0.984900	309,374.39
01-0090 6	J	ADAMS CENTRAL HIGH 90	18 CLAY	HANOVER 75	01-0075 1	236,869	0.984900	2,332.92
01-0090 6	J	ADAMS CENTRAL HIGH 90	40 HALL	RISING STAR 29	01-0029 1	2,718,039	0.984970	26,771.86
01-0090 6	J	ADAMS CENTRAL HIGH 90	50 KEARNEY	HOLSTEIN 11	01-0011 1	933,895	0.984970	9,198.60
01-0090 6	J	ADAMS CENTRAL HIGH 90	91 WEBSTER	HOLSTEIN 11	01-0011 1	181,281	0.984970	1,785.56
01-0090 6	J	ADAMS CENTRAL HIGH 90	91 WEBSTER	WALLACE 60	01-0060 1	87,725	0.984970	864.06
01-0123 3	A	SILVER LAKE 123	1 ADAMS	HOLSTEIN 11	01-0011 1	21,955,920	0.942615	206,959.80
01-0123 3	A	SILVER LAKE 123	1 ADAMS	SILVER LAKE 123	01-0123 3	72,801,445	0.979863	713,354.42
01-0123 3	A	SILVER LAKE 123	31 FRANKLIN	SILVER LAKE 123	01-0123 3	29,202,827	0.979863	286,147.70
01-0123 3	A	SILVER LAKE 123	50 KEARNEY	HOLSTEIN 11	01-0011 1	2,610,389	0.979863	25,578.24
01-0123 3	A	SILVER LAKE 123	50 KEARNEY	SILVER LAKE 123	01-0123 3	5,771,196	0.979863	56,549.82
01-0123 3	A	SILVER LAKE 123	91 WEBSTER	SILVER LAKE 123	01-0123 3	67,427,913	0.979863	660,701.21
02-0009 3	A	NELIGH-OAKDALE 9	2 ANTELOPE	VALLEY VIEW 4	02-0004 1	27,135,746	1.019880	276,752.09
02-0009 3	A	NELIGH-OAKDALE 9	2 ANTELOPE	NELIGH-OAKDALE 9	02-0009 3	115,132,428	1.055510	1,215,234.13
02-0009 3	A	NELIGH-OAKDALE 9	2 ANTELOPE	SUNNYSIDE 35	02-0035 1	5,297,496	1.019880	54,028.13
02-0009 3	A	NELIGH-OAKDALE 9	70 PIERCE	NELIGH-OAKDALE 9	02-0009 3	277,370	1.055510	2,927.67
02-0018 3	A	ELGIN 18	2 ANTELOPE	ELGIN 18	02-0018 3	149,589,416	0.960170	1,436,312.87
02-0018 3	A	ELGIN 18	6 BOONE	ELGIN 18	02-0018 3	9,346,926	0.960170	89,746.38
02-0018 3	A	ELGIN 18	92 WHEELER	ELGIN 18	02-0018 3	4,595,962	0.960170	44,129.05
02-2001 3	U	NEBR UNIFIED DIST 1	2 ANTELOPE	VALLEY VIEW 4	02-0004 1	4,282,610	1.015330	43,482.64
02-2001 3	U	NEBR UNIFIED DIST 1	2 ANTELOPE	CLEARWATER 6	02-0006 3	63,846,494	1.015330	648,252.62
02-2001 3	U	NEBR UNIFIED DIST 1	2 ANTELOPE	ORCHARD 49	02-0049 3	68,736,233	1.015330	697,899.69
02-2001 3	U	NEBR UNIFIED DIST 1	45 HOLT	PAGE 2	45-0002 1	10,563,666	1.015330	107,256.17
02-2001 3	U	NEBR UNIFIED DIST 1	45 HOLT	REDBIRD 3	45-0003 1	59,379	1.015330	602.90
02-2001 3	A	NEBR UNIFIED DIST 1	45 HOLT	INMAN 30	45-0030 1	2,122,161	1.015330	21,546.95
02-2001 3	U	NEBR UNIFIED DIST 1	45 HOLT	CLEARWATER 6	02-0006 3	3,136,923	1.015330	31,850.21
02-2001 3	U	NEBR UNIFIED DIST 1	45 HOLT	ORCHARD 49	02-0049 3	8,826,719	1.015330	89,620.45
02-2001 3	U	NEBR UNIFIED DIST 1	45 HOLT	VERDIGRE 83R	54-0583 3	349,614	1.015330	3,549.72
02-2001 3	U	NEBR UNIFIED DIST 1	54 KNOX	VERDIGRE 83R	54-0583 3	78,032,652	1.015330	792,288.93
02-2001 3	U	NEBR UNIFIED DIST 1	54 KNOX	ORCHARD 49	02-0049 3	4,087,093	1.015330	41,497.48
02-2001 3	U	NEBR UNIFIED DIST 1	92 WHEELER	CLEARWATER 6	02-0006 3	1,447,747	1.015330	14,699.41
03-0500 6	J	ARTHUR CO HIGH 500	3 ARTHUR	CENTER VALLEY 12	03-0012 1	10,898,628	0.931381	101,507.76
03-0500 6	J	ARTHUR CO HIGH 500	3 ARTHUR	ARTHUR ELEM 32	03-0032 1	64,010,948	0.931381	596,185.84
03-0500 6	J	ARTHUR CO HIGH 500	3 ARTHUR	STARR 28	60-0028 1	2,554,121	0.931381	23,788.60
03-0500 6	J	ARTHUR CO HIGH 500	51 KEITH	ARTHUR ELEM 32	03-0032 1	321,435	0.931381	2,993.81
03-0500 6	J	ARTHUR CO HIGH 500	60 MCPHERSON	DALY 26	60-0026 1	5,800	0.931381	54.02
03-0500 6	J	ARTHUR CO HIGH 500	60 MCPHERSON	CENTER VALLEY 12	03-0012 1	1,755,055	0.931381	16,346.27
03-0500 6	J	ARTHUR CO HIGH 500	60 MCPHERSON	ARTHUR ELEM 32	03-0032 1	776,137	0.931381	7,228.79
04-0001 3		BANNER 1	4 BANNER	BANNER 1	04-0001 3	101,368,471	0.995913	1,009,541.78
04-0001 3		BANNER 1	62 MORRILL	BANNER 1	04-0001 3	11,612,769	0.995913	115,653.08
04-0001 3		BANNER 1	79 SCOTTS BLUFF	BANNER 1	04-0001 3	448,955	0.995913	4,471.21
05-0071 3		SANDHILLS 71	5 BLAINE	SANDHILLS 71	05-0071 3	90,926,783	0.998570	907,967.71
05-0071 3		SANDHILLS 71	9 BROWN	SANDHILLS 71	05-0071 3	3,581,104	0.998574	35,759.99
05-0071 3		SANDHILLS 71	21 CUSTER	SANDHILLS 71	05-0071 3	6,468,328	0.998574	64,590.42
05-0071 3		SANDHILLS 71	57 LOGAN	SANDHILLS 71	05-0071 3	2,860,809	0.998574	28,567.30
05-0071 3		SANDHILLS 71	58 LOUP	SANDHILLS 71	05-0071 3	2,465,535	0.998600	24,620.83
05-0071 3		SANDHILLS 71	86 THOMAS	SANDHILLS 71	05-0071 3	14,435,779	0.998574	144,152.00
06-0001 3	A	ALBION 1	2 ANTELOPE	BOONE CENTRAL 1	06-0001 3	1,014,775	1.013328	10,283.06
06-0001 3	A	ALBION 1	6 BOONE	BOONE CENTRAL 1	06-0001 3	262,862,355	1.013328	2,663,657.85
06-0001 3	A	ALBION 1	6 BOONE	DISTRICT 9	06-0009 1	9,390,050	0.946998	88,923.59
06-0001 3	A	ALBION 1	6 BOONE	SHELL CREEK 57	06-0057 1	22,868,532	0.946998	216,564.54
06-0001 3	A	ALBION 1	6 BOONE	SOUTH AKRON 60	06-0060 1	24,370,857	0.946998	230,791.53
06-0001 3	A	ALBION 1	6 BOONE	CLOVERLEAF 95	59-0095 1	1,344,201	0.946998	12,729.56
06-0006 3	A	CEDAR RAPIDS 6	6 BOONE	CEDAR RAPIDS 6	06-0006 3	86,869,629	1.043587	906,560.16
06-0006 3	A	CEDAR RAPIDS 6	6 BOONE	DISTRICT 9	06-0009 1	11,968,118	1.043587	124,897.72
06-0006 3	A	CEDAR RAPIDS 6	6 BOONE	BELGRADE 8	63-0008 1	2,085,047	1.043587	21,759.28
06-0006 3	A	CEDAR RAPIDS 6	39 GREELEY	CEDAR RAPIDS 6	06-0006 3	2,839,485	1.043587	29,632.54
06-0006 3	A	CEDAR RAPIDS 6	63 NANCE	BELGRADE 8	63-0008 1	8,594,395	1.043587	89,690.00
06-0006 3	A	CEDAR RAPIDS 6	63 NANCE	CEDAR RAPIDS 6	06-0006 3	3,494,168	1.043587	36,464.68
06-0017 3	A	ST EDWARD 17	6 BOONE	DISTRICT 9	06-0009 1	3,914,012	0.991128	38,792.87
06-0017 3	A	ST EDWARD 17	6 BOONE	ST EDWARD 17	06-0017 3	59,375,376	1.014579	602,410.10
06-0017 3	A	ST EDWARD 17	63 NANCE	ST EDWARD 17	06-0017 3	15,056,151	1.014579	152,756.55
06-0017 3	A	ST EDWARD 17	71 PLATTE	ST EDWARD 17	06-0017 3	33,240,659	1.014579	337,252.71

Table 13 School Systems 2002-2003 Detail of Base Schools & Counties within each School System

System Code/Class	Affil/Jnd Unified	School System Name	County		Base School Code/Class	2002 Total Value	Tax Rate (exclud.bond)	2002 Taxes (exclud.bond)
			Number & Name	Base School District				
07-0006 3	A	ALLIANCE 6	7 BOX BUTTE	ALLIANCE 6	07-0006 3	343,677,182	1.012950	3,481,277.49
07-0006 3	A	ALLIANCE 6	7 BOX BUTTE	EAST POINT 25	07-0025 1	17,620,861	1.012950	178,490.45
07-0006 3	A	ALLIANCE 6	7 BOX BUTTE	DISTRICT 39	07-0039 1	6,016,449	1.012950	60,943.66
07-0006 3	A	ALLIANCE 6	7 BOX BUTTE	DISTRICT 42	07-0042 1	23,638,309	1.012950	239,444.31
07-0006 3	A	ALLIANCE 6	7 BOX BUTTE	DISTRICT 44	07-0044 1	43,273,186	1.012950	438,335.81
07-0006 3	A	ALLIANCE 6	62 MORRILL	ANGORA 41	62-0041 1	3,870,413	1.012950	39,205.35
07-0006 3	A	ALLIANCE 6	62 MORRILL	ALLIANCE 6	07-0006 3	9,907,214	1.012950	100,355.12
07-0006 3	A	ALLIANCE 6	81 SHERIDAN	LAKESIDE 91	81-0091 1	3,910,094	1.012950	39,607.32
07-0006 3	A	ALLIANCE 6	81 SHERIDAN	ANTIOCH 96	81-0096 1	12,560,193	1.012950	127,228.47
07-0006 3	A	ALLIANCE 6	81 SHERIDAN	ROADSIDE 100	81-0100 1	4,634,030	1.012950	46,940.40
07-0006 3	A	ALLIANCE 6	81 SHERIDAN	ALLIANCE 6	07-0006 3	6,556,406	1.012950	66,413.14
07-0010 3	A	HEMINGFORD 10	7 BOX BUTTE	HEMINGFORD 10	07-0010 3	158,944,316	1.004740	1,596,976.86
07-0010 3	A	HEMINGFORD 10	7 BOX BUTTE	DISTRICT 39	07-0039 1	28,953,987	0.901740	261,089.68
07-0010 3	A	HEMINGFORD 10	7 BOX BUTTE	BELMONT 39	23-0039 1	6,533,937	0.901740	58,919.07
07-0010 3	A	HEMINGFORD 10	23 DAWES	TABLE CENTER 41	23-0041 1	2,421,922	0.901740	21,839.44
07-0010 3	A	HEMINGFORD 10	23 DAWES	COTTONWOOD 70	23-0070 1	8,975,135	0.901740	80,932.38
07-0010 3	A	HEMINGFORD 10	23 DAWES	BELMONT 39	23-0039 1	5,882,867	0.901740	53,048.16
07-0010 3	A	HEMINGFORD 10	23 DAWES	HEMINGFORD 10	07-0010 3	12,295,294	1.004740	123,535.74
07-0010 3	A	HEMINGFORD 10	81 SHERIDAN	ROADSIDE 100	81-0100 1	3,888,917	0.901740	35,067.92
07-0010 3	A	HEMINGFORD 10	81 SHERIDAN	HEMINGFORD 10	07-0010 3	351,465	1.004740	3,531.32
08-2001 3	U	NIORRARA-LYNCH UNIFIED	8 BOYD	LYNCH 36 (Niobrara-Lynch Unif)	08-0036 3	39,084,362	1.006732	393,474.78
08-2001 3	U	NIORRARA-LYNCH UNIFIED	45 HOLT	REDBIRD 3	45-0003 1	5,857,183	1.006740	58,966.66
08-2001 3	U	NIORRARA-LYNCH UNIFIED	54 KNOX	NIORRARA 1R (Niobr-Lynch Unif)	54-0501 3	53,183,301	1.006732	535,413.31
08-2001 3	U	NIORRARA-LYNCH UNIFIED	54 KNOX	LYNCH 36 (Niobrara-Lynch Unif)	08-0036 3	6,309,190	1.006732	63,516.63
08-2002 3	U	BOYD CO. UNIFIED DIST 2002	8 BOYD	BUTTE 5 (Boyd Unified)	08-0005 3	43,604,948	0.968937	422,504.48
08-2002 3	U	BOYD CO. UNIFIED DIST 2002	8 BOYD	SPENCER-NAPER 38 (Boyd CoUnif)	08-0038 3	76,785,003	0.968937	743,998.30
08-2002 3	U	BOYD CO. UNIFIED DIST 2002	45 HOLT	MEEK 27	45-0027 1	4,553,017	0.968940	44,116.08
08-2002 3	U	BOYD CO. UNIFIED DIST 2002	45 HOLT	SPENCER-NAPER 38 (Boyd CoUnif)	08-0038 3	6,274,468	0.968940	60,795.81
09-0010 3	A	AINSWORTH 10	9 BROWN	RAVEN 3	09-0003 1	40,301,121	0.984085	396,597.36
09-0010 3	A	AINSWORTH 10	9 BROWN	HIGHLAND GROVE 7	09-0007 1	19,935,146	0.984085	196,178.77
09-0010 3	A	AINSWORTH 10	9 BROWN	AINSWORTH 10	09-0010 3	138,562,194	0.991299	1,373,565.78
09-0010 3	A	AINSWORTH 10	9 BROWN	BUFFALO FLATS 17	09-0017 1	10,111,490	0.984085	99,505.70
09-0010 3	A	AINSWORTH 10	9 BROWN	WESTSIDE 21	09-0021 1	12,017,665	0.984085	118,264.05
09-0010 3	A	AINSWORTH 10	9 BROWN	EDDY'S SCHOOL 65	09-0065 1	8,361,803	0.984085	82,287.17
09-0010 3	A	AINSWORTH 10	75 ROCK	AINSWORTH 10	09-0010 3	1,434,415	0.991299	14,219.34
10-0002 3	A	GIBBON 2	10 BUFFALO	GIBBON 2	10-0002 3	151,456,381	1.047305	1,586,210.48
10-0002 3	A	GIBBON 2	10 BUFFALO	CENTER 28	10-0028 1	9,372,194	0.988675	92,660.56
10-0002 3	A	GIBBON 2	10 BUFFALO	STONE 36	10-0036 1	5,386,880	0.988675	53,258.78
10-0002 3	A	GIBBON 2	10 BUFFALO	DISTRICT 65	10-0065 1	2,521,715	0.988675	24,931.59
10-0002 3	A	GIBBON 2	50 KEARNEY	GIBBON 2	10-0002 3	18,200,417	1.047305	190,613.88
10-0007 3	A	KEARNEY 7	10 BUFFALO	KEARNEY 7	10-0007 3	1,201,296,900	1.070652	12,861,709.21
10-0007 3	A	KEARNEY 7	10 BUFFALO	ODESSA 12	10-0012 1	19,820,395	1.013989	200,976.63
10-0007 3	A	KEARNEY 7	10 BUFFALO	RIVERDALE 15	10-0015 1	22,682,918	1.013989	230,002.39
10-0007 3	A	KEARNEY 7	10 BUFFALO	PLEASANT HILL 16	10-0016 1	21,097,229	1.013989	213,923.63
10-0007 3	A	KEARNEY 7	10 BUFFALO	CENTER 28	10-0028 1	24,766,205	1.013989	251,126.80
10-0007 3	A	KEARNEY 7	10 BUFFALO	STONE 36	10-0036 1	105,544,880	1.013989	1,070,213.46
10-0007 3	A	KEARNEY 7	50 KEARNEY	KEARNEY 7	10-0007 3	38,556,186	1.070652	412,802.58
10-0007 3	A	KEARNEY 7	69 PHELPS	DISTRICT R4	69-0504 1	371,109	1.013989	3,763.01
10-0007 3	A	KEARNEY 7	69 PHELPS	KEARNEY 7	10-0007 3	4,717,590	1.070652	50,508.97
10-0009 3	A	ELM CREEK 9	10 BUFFALO	ELM CREEK 9	10-0009 3	76,963,931	1.027453	790,768.07
10-0009 3	A	ELM CREEK 9	10 BUFFALO	ODESSA 12	10-0012 1	7,863,400	1.027453	80,792.80
10-0009 3	A	ELM CREEK 9	24 DAWSON	ELM CREEK 9	10-0009 3	4,272,109	1.027453	43,893.92
10-0009 3	A	ELM CREEK 9	69 PHELPS	DISTRICT R4	69-0504 1	14,655,642	1.027453	150,579.74
10-0009 3	A	ELM CREEK 9	69 PHELPS	ELM CREEK 9	10-0009 3	11,801,971	1.027453	121,259.72
10-0019 3	A	SHELTON 19	1 ADAMS	SHELTON 19	10-0019 3	734,760	1.134363	8,334.85
10-0019 3	A	SHELTON 19	10 BUFFALO	SHELTON 19	10-0019 3	86,077,470	1.134363	976,431.10
10-0019 3	A	SHELTON 19	40 HALL	SHELTON 19	10-0019 3	28,761,488	1.134363	326,259.78
10-0019 3	A	SHELTON 19	50 KEARNEY	SHELTON 19	10-0019 3	1,081,751	1.134363	12,270.98
10-0069 3	A	RAVENNA 69	10 BUFFALO	DISTRICT 65	10-0065 1	6,961,203	1.044856	72,734.60
10-0069 3	A	RAVENNA 69	10 BUFFALO	RAVENNA 69	10-0069 3	124,131,939	1.064836	1,321,801.81
10-0069 3	A	RAVENNA 69	82 SHERMAN	HAZARD 32	82-0032 1	10,767,200	1.044856	112,501.80
10-0069 3	A	RAVENNA 69	82 SHERMAN	RAVENNA 69	10-0069 3	31,304,359	1.064836	333,340.05
10-0105 3	A	PLEASANTON 105	10 BUFFALO	RIVERDALE 15	10-0015 1	966,837	1.138843	11,010.79
10-0105 3	A	PLEASANTON 105	10 BUFFALO	PLEASANT HILL 16	10-0016 1	14,552,506	1.138843	165,730.22
10-0105 3	A	PLEASANTON 105	10 BUFFALO	PLEASANTON 105	10-0105 3	74,703,093	1.138843	850,750.91
10-0105 3	A	PLEASANTON 105	82 SHERMAN	HAZARD 32	82-0032 1	1,308,249	1.138843	14,898.91
10-0119 3	A	AMHERST 119	10 BUFFALO	RIVERDALE 15	10-0015 1	15,081,095	1.028793	155,153.23
10-0119 3	A	AMHERST 119	10 BUFFALO	AMHERST 119	10-0119 3	70,219,250	1.028793	722,410.53
11-0001 3	A	TEKAMAH-HERMAN 1	11 BURT	TEKAMAH-HERMAN 1	11-0001 3	238,530,079	1.073840	2,561,431.40
11-0001 3	A	TEKAMAH-HERMAN 1	89 WASHINGTON	TEKAMAH-HERMAN 1	11-0001 3	46,715,230	1.073840	501,646.88
11-0014 3	A	OAKLAND-CRAIG 14	11 BURT	OAKLAND-CRAIG 14	11-0014 3	165,757,378	1.032480	1,711,411.78
11-0014 3	A	OAKLAND-CRAIG 14	20 CUMING	OAKLAND-CRAIG 14	11-0014 3	4,887,708	1.032480	50,464.61
11-0014 3	A	OAKLAND-CRAIG 14	27 DODGE	OAKLAND-CRAIG 14	11-0014 3	394,900	0.999990	3,948.96
11-0020 3	A	LYONS-DECATUR NORTHEAST 20	11 BURT	LYONS-DECATUR NORTHEAST 20	11-0020 3	140,972,578	1.034610	1,458,516.39
11-0020 3	A	LYONS-DECATUR NORTHEAST 20	11 BURT	ELM CREEK 31	11-0031 1	6,413,525	1.034610	66,354.97

Table 13 School Systems 2002-2003 Detail of Base Schools & Counties within each School System

System Code/Class	Affil/Jnd	School System Name	County		Base School Code/Class	2002 Total Value	Tax Rate (exclud.bond)	2002 Taxes (exclud.bond)
			Number & Name	Base School District				
11-0020 3	A	LYONS-DECATUR NORTHEAST 20	20 CUMING	LYONS-DECATUR NORTHEAST 20	11-0020 3	2,844,913	1.034610	29,433.75
11-0020 3	A	LYONS-DECATUR NORTHEAST 20	87 THURSTON	LYONS-DECATUR NORTHEAST 20	11-0020 3	8,118,718	1.034610	83,997.07
12-0032 2		RISING CITY 32	12 BUTLER	RISING CITY 32	12-0032 2	77,405,366	1.111640	860,468.99
12-0032 2		RISING CITY 32	72 POLK	RISING CITY 32	12-0032 2	236,830	1.111640	2,632.70
12-0056 3	A	DAVID CITY 56	12 BUTLER	GARFIELD 3	12-0003 1	13,133,385	0.906530	119,058.10
12-0056 3	A	DAVID CITY 56	12 BUTLER	ABIE 25	12-0025 1	14,646,918	0.906530	132,778.69
12-0056 3	A	DAVID CITY 56	12 BUTLER	DAVID CITY 56	12-0056 3	349,224,081	0.906530	3,165,820.92
12-0056 3	A	DAVID CITY 56	12 BUTLER	BRUNO 86	12-0086 1	27,753,449	0.906530	251,593.34
12-0056 3	A	DAVID CITY 56	71 PLATTE	DAVID CITY 56	12-0056 3	28,927	0.906530	262.24
12-0056 3	A	DAVID CITY 56	78 SAUNDERS	ABIE 25	12-0025 1	773,047	0.906530	7,007.90
12-0056 3	A	DAVID CITY 56	78 SAUNDERS	DAVID CITY 56	12-0056 3	67,870	0.906530	615.26
12-0056 3	A	DAVID CITY 56	78 SAUNDERS	BRUNO 86	12-0086 1	2,713,545	0.906530	24,599.10
12-0056 3	A	DAVID CITY 56	80 SEWARD	DAVID CITY 56	12-0056 3	156,527	0.906530	1,418.97
12-0502 3	A	EAST BUTLER 2R	12 BUTLER	ABIE 25	12-0025 1	293,422	0.910710	2,672.22
12-0502 3	A	EAST BUTLER 2R	12 BUTLER	BRUNO 86	12-0086 1	654,417	0.910710	5,959.88
12-0502 3	A	EAST BUTLER 2R	12 BUTLER	EAST BUTLER 2R	12-0502 3	138,115,639	0.998040	1,378,449.29
12-0502 3	A	EAST BUTLER 2R	78 SAUNDERS	TOUHY 111	78-0111 1	3,715,167	0.910710	33,834.40
12-0502 3	A	EAST BUTLER 2R	78 SAUNDERS	NORTH STAR 115	78-0115 1	9,438,071	0.910710	85,953.51
12-0502 3	A	EAST BUTLER 2R	78 SAUNDERS	BRUNO 86	12-0086 1	594,198	0.910710	5,411.42
12-0502 3	A	EAST BUTLER 2R	78 SAUNDERS	EAST BUTLER 2R	12-0502 3	28,009,818	0.998040	279,549.15
12-0502 3	A	EAST BUTLER 2R	80 SEWARD	BEE 93	80-0093 1	12,837,154	0.910710	116,909.26
12-0502 3	A	EAST BUTLER 2R	80 SEWARD	EAST BUTLER 2R	12-0502 3	9,662,140	0.998040	96,432.04
13-0001 3	A	PLATTSMOUTH 1	13 CASS	PLATTSMOUTH 1	13-0001 3	322,139,132	1.034347	3,332,037.23
13-0001 3	A	PLATTSMOUTH 1	13 CASS	STULL 28	13-0028 1	75,704,420	0.940263	711,820.86
13-0022 3	A	WEEPING WATER 22	13 CASS	WEEPING WATER 22	13-0022 3	127,735,631	1.102377	1,408,128.69
13-0022 3	A	WEEPING WATER 22	13 CASS	MANLEY 96	13-0096 1	15,967,793	1.074232	171,531.17
13-0032 3		LOUISVILLE 32	13 CASS	LOUISVILLE 32	13-0032 3	236,067,121	1.015998	2,398,437.34
13-0032 3		LOUISVILLE 32	77 SARPY	LOUISVILLE 32	13-0032 3	1,194,005	1.015998	12,131.12
13-0056 3	A	CONESTOGA 56	13 CASS	CONESTOGA 56	13-0056 3	301,837,368	1.080439	3,261,168.94
13-0056 3	A	CONESTOGA 56	66 OTOE	SMALLFOOT 11	66-0011 1	625,766	1.018019	6,370.42
13-0056 3	A	CONESTOGA 56	66 OTOE	CONESTOGA 56	13-0056 3	4,917,662	1.080439	53,132.37
13-0097 3		ELMWOOD-MURDOCK 97	13 CASS	ELMWOOD-MURDOCK 97	13-0097 3	140,098,935	1.234800	1,729,941.56
13-0097 3		ELMWOOD-MURDOCK 97	66 OTOE	ELMWOOD-MURDOCK 97	13-0097 3	4,101,338	1.234800	50,643.36
14-0008 3		HARTINGTON 8	14 CEDAR	HARTINGTON 8	14-0008 3	204,649,375	0.945870	1,935,717.04
14-0008 3		HARTINGTON 8	26 DIXON	HARTINGTON 8	14-0008 3	727,860	0.945870	6,884.60
14-0045 3		RANDOLPH 45	14 CEDAR	RANDOLPH 45	14-0045 3	88,164,072	0.991530	874,173.22
14-0045 3		RANDOLPH 45	70 PIERCE	RANDOLPH 45	14-0045 3	35,274,114	0.991530	349,753.48
14-0045 3		RANDOLPH 45	90 WAYNE	RANDOLPH 45	14-0045 3	28,688,150	0.991530	284,451.61
14-0054 3		LAUREL-CONCORD 54	14 CEDAR	LAUREL-CONCORD 54	14-0054 3	103,838,643	1.095830	1,137,895.00
14-0054 3		LAUREL-CONCORD 54	26 DIXON	LAUREL-CONCORD 54	14-0054 3	42,548,201	1.095620	466,166.59
14-0054 3		LAUREL-CONCORD 54	90 WAYNE	LAUREL-CONCORD 54	14-0054 3	4,915,548	1.095620	53,855.73
14-0101 3		WYNOT 101	14 CEDAR	WYNOT 101	14-0101 3	58,306,391	1.099990	641,364.47
14-0101 3		WYNOT 101	26 DIXON	WYNOT 101	14-0101 3	434,315	1.099990	4,777.42
14-0541 3		COLERIDGE 41R	14 CEDAR	COLERIDGE 41R	14-0541 3	75,817,002	1.299870	985,522.46
15-0015 6	J	CHASE CO HIGH 15	15 CHASE	IMPERIAL ELEM 3	15-0003 1	278,996,413	0.977080	2,726,018.40
15-0015 6	J	CHASE CO HIGH 15	15 CHASE	CHAMPION 12	15-0012 1	48,052,093	0.977080	469,507.42
15-0015 6	J	CHASE CO HIGH 15	15 CHASE	LAMAR 42	15-0042 1	58,232,614	0.977080	568,979.36
15-0015 6	J	CHASE CO HIGH 15	29 DUNDY	IMPERIAL ELEM 3	15-0003 1	13,258,781	0.977080	129,548.99
15-0015 6	J	CHASE CO HIGH 15	29 DUNDY	CHAMPION 12	15-0012 1	632,888	0.977080	6,183.83
15-0015 6	J	CHASE CO HIGH 15	29 DUNDY	LAMAR 42	15-0042 1	8,131,307	0.977080	79,449.39
15-0536 3		WAUNETA-PALISADE 536	15 CHASE	WAUNETA-PALISADE 536	15-0536 3	47,845,598	0.955812	457,313.90
15-0536 3		WAUNETA-PALISADE 536	29 DUNDY	WAUNETA-PALISADE 536	15-0536 3	21,287,522	0.955812	203,468.69
15-0536 3		WAUNETA-PALISADE 536	44 HAYES	WAUNETA-PALISADE 536	15-0536 3	39,345,449	0.955812	376,068.59
15-0536 3		WAUNETA-PALISADE 536	43 HITCHCOCK	WAUNETA-PALISADE 536	15-0536 3	35,395,938	0.955812	338,318.82
16-0006 6	J	VALENTINE HIGH 6	9 BROWN	KEWANEE 4	16-0004 1	187,977	0.953383	1,792.14
16-0006 6	J	VALENTINE HIGH 6	9 BROWN	ELSMERE 101	16-0101 1	179,786	0.953383	1,714.05
16-0006 6	J	VALENTINE HIGH 6	16 CHERRY	VALENTINE ELEM 1	16-0001 1	128,345,047	0.999351	1,282,617.20
16-0006 6	J	VALENTINE HIGH 6	16 CHERRY	KEWANEE 4	16-0004 1	22,942,784	0.953383	218,732.57
16-0006 6	J	VALENTINE HIGH 6	16 CHERRY	SIMEON 5	16-0005 1	28,355,988	0.953383	270,341.20
16-0006 6	J	VALENTINE HIGH 6	16 CHERRY	WOOD LAKE 7	16-0007 1	43,149,475	0.953383	411,379.74
16-0006 6	J	VALENTINE HIGH 6	16 CHERRY	CROOKSTON 16	16-0016 1	12,524,290	0.970310	121,524.40
16-0006 6	J	VALENTINE HIGH 6	16 CHERRY	DISTRICT 45	16-0045 1	10,765,814	0.953383	102,639.50
16-0006 6	J	VALENTINE HIGH 6	16 CHERRY	EVERGREEN 53	16-0053 1	26,063,609	0.953383	248,486.04
16-0006 6	J	VALENTINE HIGH 6	16 CHERRY	MERRIMAN 70	16-0070 1	16,649,215	0.953383	158,730.88
16-0006 6	J	VALENTINE HIGH 6	16 CHERRY	SPARKS 71	16-0071 1	7,415,503	0.953383	70,698.15
16-0006 6	J	VALENTINE HIGH 6	16 CHERRY	DISTRICT 83	16-0083 1	23,228,952	0.953383	221,460.93
16-0006 6	J	VALENTINE HIGH 6	16 CHERRY	ELSMERE 101	16-0101 1	10,017,987	0.953383	95,509.77
16-0006 6	J	VALENTINE HIGH 6	16 CHERRY	GOOSE CREEK 127	16-0127 1	49,772,505	0.953383	474,522.63
16-0006 6	J	VALENTINE HIGH 6	16 CHERRY	WILLOW VALLEY 128	16-0128 1	24,588,234	0.953383	234,420.06
16-0006 6	J	VALENTINE HIGH 6	16 CHERRY	HART LAKE 134	16-0134 1	16,806,604	0.953383	160,231.40
16-0006 6	J	VALENTINE HIGH 6	16 CHERRY	DISTRICT 167	16-0167 1	28,422,296	0.953383	270,973.38
16-0006 6	J	VALENTINE HIGH 6	16 CHERRY	CARVER 170	16-0170 1	8,888,910	0.953383	84,745.41
16-0006 6	J	VALENTINE HIGH 6	16 CHERRY	BALLARD MARSH 178	16-0178 1	11,939,129	0.953383	113,825.62
16-0006 6	J	VALENTINE HIGH 6	16 CHERRY	CUTCOMB LAKE 180	16-0180 1	25,677,206	0.953383	244,802.05
16-0030 2		CODY-KILGORE 30	16 CHERRY	CODY-KILGORE 30	16-0030 2	62,547,432	0.955536	597,663.23

Table 13 School Systems 2002-2003 Detail of Base Schools & Counties within each School System

System Code/Class	Affil/Jnd Unified	School System Name	County		Base School Code/Class	2002 Total Value	Tax Rate (exclud.bond)	2002 Taxes (exclud.bond)
			Number & Name	Base School District				
17-0001 3	A	SIDNEY 1	17 CHEYENNE	SIDNEY 1	17-0001 3	290,873,108	1.090166	3,170,999.14
17-0001 3	A	SIDNEY 1	17 CHEYENNE	LORENZO 33	17-0033 1	46,816,913	1.090166	510,382.34
17-0001 3	A	SIDNEY 1	17 CHEYENNE	DISTRICT 77	17-0077 1	10,876,320	1.090166	118,569.84
17-0003 3	A	LEYTON 3	17 CHEYENNE	LEYTON 3	17-0003 3	127,970,676	0.980799	1,255,135.51
17-0003 3	A	LEYTON 3	17 CHEYENNE	DISTRICT 77	17-0077 1	19,504,552	0.952920	185,862.90
17-0003 3	A	LEYTON 3	62 MORRILL	BROADWATER 128	62-0128 1	7,374,787	0.952920	70,275.82
17-0003 3	A	LEYTON 3	62 MORRILL	LEYTON 3	17-0003 3	16,977,422	0.980799	166,514.39
17-0009 3		POTTER-DIX 9	4 BANNER	POTTER-DIX 9	17-0009 3	846,739	0.997703	8,447.94
17-0009 3		POTTER-DIX 9	17 CHEYENNE	POTTER-DIX 9	17-0009 3	72,705,109	0.997703	725,381.00
17-0009 3		POTTER-DIX 9	53 KIMBALL	POTTER-DIX 9	17-0009 3	52,322,754	0.997703	522,025.87
17-0504 2		LODGEPOLE 4J	17 CHEYENNE	LODGEPOLE 4J	17-0504 2	62,566,231	1.343549	840,608.08
17-0504 2		LODGEPOLE 4J	25 DEUEL	LODGEPOLE 4J	17-0504 2	5,458,538	1.343549	73,338.13
17-0504 2		LODGEPOLE 4J	35 GARDEN	LODGEPOLE 4J	17-0504 2	8,458,901	1.343549	113,649.49
18-0002 3		SUTTON 2	18 CLAY	SUTTON 2	18-0002 3	152,266,240	1.199600	1,826,585.82
18-0002 3		SUTTON 2	30 FILLMORE	SUTTON 2	18-0002 3	49,688,859	1.199600	596,067.63
18-0002 3		SUTTON 2	41 HAMILTON	SUTTON 2	18-0002 3	6,758,818	1.199600	81,078.77
18-0002 3		SUTTON 2	93 YORK	SUTTON 2	18-0002 3	3,857,537	1.199600	46,276.48
18-0011 3		HARVARD 11	18 CLAY	HARVARD 11	18-0011 3	89,615,037	1.096100	982,270.42
18-0011 3		HARVARD 11	41 HAMILTON	HARVARD 11	18-0011 3	6,707,007	1.096100	73,515.50
18-0070 3		CLAY CENTER 70	18 CLAY	CLAY CENTER 70	18-0070 3	80,229,959	1.287700	1,033,121.18
19-0039 3	A	LEIGH 39	19 COLFAX	LEIGH 39	19-0039 3	31,957,985	1.039810	332,302.32
19-0039 3	A	LEIGH 39	19 COLFAX	DISTRICT 5R	19-0505 1	5,945,462	1.039810	61,821.51
19-0039 3	A	LEIGH 39	71 PLATTE	DISTRICT 33	71-0033 1	7,578,380	1.039810	78,800.78
19-0039 3	A	LEIGH 39	71 PLATTE	LEIGH 39	19-0039 3	41,982,446	1.039810	436,537.68
19-0039 3	A	LEIGH 39	71 PLATTE	DISTRICT 5R	19-0505 1	462,051	1.039810	4,804.46
19-0039 3	A	LEIGH 39	84 STANTON	DUFFY 55	84-0055 1	130,734	1.039810	1,359.39
19-0039 3	A	LEIGH 39	84 STANTON	LEIGH 39	19-0039 3	20,557,013	1.039810	213,753.87
19-0058 3	A	CLARKSON 58	19 COLFAX	CLARKSON 58	19-0058 3	53,690,459	1.000000	536,904.59
19-0058 3	A	CLARKSON 58	19 COLFAX	DISTRICT 1R	19-0501 1	3,543,055	1.000000	35,430.55
19-0058 3	A	CLARKSON 58	19 COLFAX	DISTRICT 5R	19-0505 1	1,386,454	1.000000	13,864.54
19-0058 3	A	CLARKSON 58	84 STANTON	CLARKSON 58	19-0058 3	32,284,609	1.000000	322,846.09
19-0059 3	A	HOWELLS 59	19 COLFAX	HOWELLS 59	19-0059 3	54,514,660	0.933380	508,828.93
19-0059 3	A	HOWELLS 59	19 COLFAX	DISTRICT 1R	19-0501 1	4,548,128	0.933380	42,451.32
19-0059 3	A	HOWELLS 59	20 CUMING	HOWELLS 59	19-0059 3	22,309,537	0.933380	208,232.76
19-0059 3	A	HOWELLS 59	84 STANTON	HOWELLS 59	19-0059 3	14,496,943	0.933380	135,311.57
19-0123 6	J	SCHUYLER CENTRAL HIGH 123	12 BUTLER	LINWOOD 2	12-0002 1	16,103,505	1.091300	175,737.54
19-0123 6	J	SCHUYLER CENTRAL HIGH 123	12 BUTLER	GARFIELD 3	12-0003 1	17,635,764	1.091300	192,459.05
19-0123 6	J	SCHUYLER CENTRAL HIGH 123	12 BUTLER	ABIE 25	12-0025 1	1,775,865	1.091300	19,380.02
19-0123 6	J	SCHUYLER CENTRAL HIGH 123	12 BUTLER	SCHUYLER ELEM 2	19-0002 1	3,427,942	1.091300	37,409.16
19-0123 6	J	SCHUYLER CENTRAL HIGH 123	19 COLFAX	RICHLAND 1	19-0001 1	82,232,938	1.091300	897,408.05
19-0123 6	J	SCHUYLER CENTRAL HIGH 123	19 COLFAX	SCHUYLER ELEM 2	19-0002 1	188,910,297	1.091300	2,061,578.07
19-0123 6	J	SCHUYLER CENTRAL HIGH 123	19 COLFAX	FISHER'S SCHOOL 24	19-0024 1	39,416,252	1.091300	430,149.56
19-0123 6	J	SCHUYLER CENTRAL HIGH 123	19 COLFAX	DISTRICT 1R	19-0501 1	22,577,527	1.091300	246,388.55
19-0123 6	J	SCHUYLER CENTRAL HIGH 123	19 COLFAX	DISTRICT 4R	19-0504 1	55,734,817	1.091300	608,234.06
19-0123 6	J	SCHUYLER CENTRAL HIGH 123	19 COLFAX	DISTRICT 5R	19-0505 1	18,784,789	1.091300	204,998.40
19-0123 6	J	SCHUYLER CENTRAL HIGH 123	78 SAUNDERS	LINWOOD 2	12-0002 1	170,290	1.091300	1,858.37
20-0001 3	A	WEST POINT 1	20 CUMING	WEST POINT 1	20-0001 3	361,675,077	0.999965	3,616,624.18
20-0001 3	A	WEST POINT 1	20 CUMING	DISTRICT 82	20-0082 1	1,494,981	0.950037	14,202.87
20-0001 3	A	WEST POINT 1	27 DODGE	WEST POINT 1	20-0001 3	292,125	0.999965	2,921.15
20-0020 3	A	BANCROFT-ROSALIE 20	11 BURT	BANCROFT-ROSALIE 20	20-0020 3	8,789,083	0.979580	86,096.10
20-0020 3	A	BANCROFT-ROSALIE 20	20 CUMING	BANCROFT-ROSALIE 20	20-0020 3	65,834,630	0.979582	644,904.19
20-0020 3	A	BANCROFT-ROSALIE 20	20 CUMING	DISTRICT 82	20-0082 1	62,483	0.979582	612.07
20-0020 3	A	BANCROFT-ROSALIE 20	87 THURSTON	BANCROFT-ROSALIE 20	20-0020 3	33,592,467	0.979582	329,065.76
20-0030 3	A	WISNER-PILGER 30	20 CUMING	WISNER-PILGER 30	20-0030 3	161,046,783	0.999997	1,610,463.00
20-0030 3	A	WISNER-PILGER 30	20 CUMING	DISTRICT 82	20-0082 1	4,458,382	0.999997	44,583.69
20-0030 3	A	WISNER-PILGER 30	84 STANTON	WISNER-PILGER 30	20-0030 3	59,334,458	0.999997	593,342.80
20-0030 3	A	WISNER-PILGER 30	90 WAYNE	WISNER-PILGER 30	20-0030 3	4,631,001	0.999997	46,309.87
20-0055 3	A	BEEMER 55	20 CUMING	BEEMER 55	20-0055 3	57,190,562	0.987409	564,704.76
20-0055 3	A	BEEMER 55	20 CUMING	DISTRICT 82	20-0082 1	800,329	0.987409	7,902.52
21-0015 3	A	ANSELMO-MERNA 15	5 BLAINE	ANSELMO-MERNA 15	21-0015 3	3,602,552	0.931960	33,574.32
21-0015 3	A	ANSELMO-MERNA 15	5 BLAINE	GATES C23	21-0523 1	24,659	0.931960	229.81
21-0015 3	A	ANSELMO-MERNA 15	21 CUSTER	ANSELMO-MERNA 15	21-0015 3	131,717,986	0.931957	1,227,957.54
21-0015 3	A	ANSELMO-MERNA 15	21 CUSTER	GATES C23	21-0523 1	6,690,281	0.931957	62,351.67
21-0025 3	A	BROKEN BOW 25	21 CUSTER	BROKEN BOW 25	21-0025 3	208,990,984	1.047745	2,189,639.18
21-0025 3	A	BROKEN BOW 25	21 CUSTER	TAPPAN VALLEY 75	21-0075 1	5,846,640	1.026746	60,030.14
21-0025 3	A	BROKEN BOW 25	21 CUSTER	ROUND HILL 164	21-0164 1	23,276,228	1.026746	238,978.21
21-0025 3	A	BROKEN BOW 25	21 CUSTER	BERWYN 234	21-0234 1	22,129,668	1.026746	227,215.53
21-0025 3	A	BROKEN BOW 25	21 CUSTER	OCONTO 256	21-0256 1	2,818,522	1.026746	28,934.81
21-0025 3	A	BROKEN BOW 25	21 CUSTER	GATES C23	21-0523 1	6,655,248	1.026746	68,331.36
21-0044 3	A	ANSLEY 44	10 BUFFALO	ANSLEY 44	21-0044 3	1,160,763	1.086145	12,607.57
21-0044 3	A	ANSLEY 44	21 CUSTER	ANSLEY 44	21-0044 3	69,297,208	1.086145	752,668.11
21-0044 3	A	ANSLEY 44	21 CUSTER	ROUND HILL 164	21-0164 1	1,819,633	1.066146	19,399.98
21-0044 3	A	ANSLEY 44	21 CUSTER	MASON CITY 169	21-0169 1	10,037,760	1.066146	107,017.18
21-0044 3	A	ANSLEY 44	21 CUSTER	BERWYN 234	21-0234 1	1,943,958	1.066146	20,725.51
21-0084 3	A	SARGENT 84	5 BLAINE	SARGENT 84	21-0084 3	150,615	1.046890	1,576.78

Table 13 School Systems 2002-2003 Detail of Base Schools & Counties within each School System

System Code/Class	Affil/Jnd	School System Name	County		Base School Code/Class	2002 Total Value	Tax Rate (exclud.bond)	2002 Taxes (exclud.bond)
			Number & Name	Base School District				
21-0084 3	A	SARGENT 84	21 CUSTER	SARGENT 84	21-0084 3	84,700,379	1.046893	886,722.30
21-0084 3	A	SARGENT 84	21 CUSTER	GATES C23	21-0523 1	10,301,348	1.033209	106,434.10
21-0084 3	A	SARGENT 84	58 LOUP	SARGENT 84	21-0084 3	26,925	1.046900	281.88
21-0089 3		ARNOLD 89	21 CUSTER	ARNOLD 89	21-0089 3	80,327,538	0.972263	781,278.19
21-0089 3		ARNOLD 89	56 LINCOLN	ARNOLD 89	21-0089 3	18,088,480	0.972263	175,867.60
21-0089 3		ARNOLD 89	57 LOGAN	ARNOLD 89	21-0089 3	16,853,521	0.972263	163,860.48
21-0180 3	A	CALLAWAY 180	21 CUSTER	ROUND HILL 164	21-0164 1	186,239	1.005608	1,872.84
21-0180 3	A	CALLAWAY 180	21 CUSTER	CALLAWAY 180	21-0180 3	100,932,852	1.020068	1,029,489.34
21-0180 3	A	CALLAWAY 180	21 CUSTER	OCONTO 256	21-0256 1	21,667,081	1.005608	217,850.05
21-0180 3	A	CALLAWAY 180	21 CUSTER	DISTRICT 81	24-0081 1	1,069,695	1.005608	10,756.85
21-0180 3	A	CALLAWAY 180	24 DAWSON	DISTRICT 44	24-0044 1	1,928,858	1.005608	19,396.78
21-0180 3	A	CALLAWAY 180	24 DAWSON	CALLAWAY 180	21-0180 3	348,092	1.020068	3,550.77
22-0011 3	A	SO SIOUX CITY 11	22 DAKOTA	JACKSON 4	22-0004 1	8,331,097	0.916382	76,344.67
22-0011 3	A	SO SIOUX CITY 11	22 DAKOTA	SO SIOUX CITY 11	22-0011 3	555,189,507	1.011900	5,617,963.55
22-0031 3	A	HOMER 31	22 DAKOTA	JACKSON 4	22-0004 1	10,833,132	0.940175	101,850.44
22-0031 3	A	HOMER 31	22 DAKOTA	HOMER 31	22-0031 3	123,646,706	0.983785	1,216,417.83
22-0031 3	A	HOMER 31	87 THURSTON	HOMER 31	22-0031 3	514,550	0.983785	5,062.07
23-0002 3	A	CHADRON 2	23 DAWES	CHADRON 2	23-0002 3	132,433,981	0.984825	1,304,242.95
23-0002 3	A	CHADRON 2	23 DAWES	ALPHA 3	23-0003 1	30,290,602	0.948622	287,343.31
23-0002 3	A	CHADRON 2	23 DAWES	TABLE CENTER 41	23-0041 1	4,718,696	0.948622	44,762.59
23-0002 3	A	CHADRON 2	23 DAWES	ANTELOPE 44	23-0044 1	1,790,178	0.948622	16,982.02
23-0002 3	A	CHADRON 2	23 DAWES	TRUNK BUTTE 49	23-0049 1	26,660,371	0.948622	252,906.14
23-0002 3	A	CHADRON 2	23 DAWES	WHITNEY 62	23-0062 1	8,850,303	0.948622	83,955.92
23-0002 3	A	CHADRON 2	23 DAWES	PRAIRIE HOME 69	23-0069 1	19,970,475	0.948622	189,444.32
23-0002 3	A	CHADRON 2	81 SHERIDAN	CHADRON 2	23-0002 3	3,267,298	0.984825	32,177.24
23-0002 3	A	CHADRON 2	81 SHERIDAN	ANTELOPE 44	23-0044 1	192,867	0.948622	1,829.58
23-0071 3	A	CRAWFORD 71	23 DAWES	VALLEY STAR 28	23-0028 1	19,261,958	0.850148	163,755.15
23-0071 3	A	CRAWFORD 71	23 DAWES	BELMONT 39	23-0039 1	24,734,183	0.850148	210,277.16
23-0071 3	A	CRAWFORD 71	23 DAWES	WHITNEY 62	23-0062 1	4,416,931	0.850148	37,550.45
23-0071 3	A	CRAWFORD 71	23 DAWES	CRAWFORD 71	23-0071 3	50,608,677	0.961672	486,689.48
23-0071 3	A	CRAWFORD 71	83 SIOUX	CRAWFORD 71	23-0071 3	539,146	0.961670	5,184.83
24-0001 3	A	LEXINGTON 1	24 DAWSON	LEXINGTON 1	24-0001 3	317,483,419	1.054004	3,346,287.16
24-0001 3	A	LEXINGTON 1	24 DAWSON	DISTRICT 15	24-0015 1	21,051,704	1.013244	213,305.11
24-0001 3	A	LEXINGTON 1	24 DAWSON	DISTRICT 16	24-0016 1	16,781,720	1.013244	170,039.72
24-0001 3	A	LEXINGTON 1	24 DAWSON	DISTRICT 17	24-0017 1	35,025,205	1.013244	354,890.73
24-0001 3	A	LEXINGTON 1	24 DAWSON	DISTRICT 22	24-0022 1	35,721,106	1.013244	361,941.90
24-0001 3	A	LEXINGTON 1	24 DAWSON	DISTRICT 25	24-0025 1	15,321,453	1.013244	155,243.74
24-0001 3	A	LEXINGTON 1	24 DAWSON	DISTRICT 44	24-0044 1	5,073,890	1.013244	51,410.89
24-0001 3	A	LEXINGTON 1	37 GOSPER	BETHEL 4	37-0004 1	3,770,641	1.013244	38,205.81
24-0001 3	A	LEXINGTON 1	37 GOSPER	DISTRICT 15	24-0015 1	8,367,977	1.013244	84,788.04
24-0004 3	A	OVERTON 4	24 DAWSON	OVERTON 4	24-0004 3	83,095,143	1.140260	947,500.53
24-0004 3	A	OVERTON 4	24 DAWSON	DISTRICT 17	24-0017 1	18,118,299	1.049282	190,112.06
24-0004 3	A	OVERTON 4	69 PHELPS	DISTRICT R4	69-0504 1	3,692,734	1.049282	38,747.23
24-0004 3	A	OVERTON 4	69 PHELPS	OVERTON 4	24-0004 3	6,571,820	1.140260	74,935.81
24-0011 3	A	COZAD 11	21 CUSTER	DISTRICT 81	24-0081 1	2,035,379	0.994632	20,244.53
24-0011 3	A	COZAD 11	24 DAWSON	COZAD 11	24-0011 3	166,603,719	0.994632	1,657,094.08
24-0011 3	A	COZAD 11	24 DAWSON	DISTRICT 13	24-0013 1	52,716,645	0.994632	524,336.70
24-0011 3	A	COZAD 11	24 DAWSON	DISTRICT 16	24-0016 1	18,438,725	0.994632	183,397.41
24-0011 3	A	COZAD 11	24 DAWSON	DISTRICT 22	24-0022 1	4,060,115	0.994632	40,383.22
24-0011 3	A	COZAD 11	24 DAWSON	DISTRICT 27	24-0027 1	24,240,217	0.994632	241,100.93
24-0011 3	A	COZAD 11	24 DAWSON	DISTRICT 29	24-0029 1	51,155,437	0.994632	508,808.40
24-0011 3	A	COZAD 11	24 DAWSON	DISTRICT 44	24-0044 1	5,927,597	0.994632	58,957.79
24-0011 3	A	COZAD 11	24 DAWSON	DISTRICT 81	24-0081 1	6,616,091	0.994632	65,805.72
24-0020 3	A	GOTHENBURG 20	21 CUSTER	NEW HOPE 153	21-0153 1	7,124,873	0.998375	71,132.97
24-0020 3	A	GOTHENBURG 20	21 CUSTER	GOTHENBURG 20	24-0020 3	13,615,277	1.167536	158,963.28
24-0020 3	A	GOTHENBURG 20	21 CUSTER	DISTRICT 81	24-0081 1	783,542	0.998375	7,819.43
24-0020 3	A	GOTHENBURG 20	24 DAWSON	DISTRICT 13	24-0013 1	994,048	0.998375	9,924.32
24-0020 3	A	GOTHENBURG 20	24 DAWSON	GOTHENBURG 20	24-0020 3	184,383,485	1.021257	1,883,029.31
24-0020 3	A	GOTHENBURG 20	24 DAWSON	DISTRICT 27	24-0027 1	3,199,172	0.998375	31,939.73
24-0020 3	A	GOTHENBURG 20	24 DAWSON	DISTRICT 29	24-0029 1	401,300	0.998375	4,006.48
24-0020 3	A	GOTHENBURG 20	24 DAWSON	DISTRICT 81	24-0081 1	22,402,190	0.998375	223,657.85
24-0020 3	A	GOTHENBURG 20	24 DAWSON	DISTRICT 100	24-0100 1	36,445,195	0.998375	363,859.72
24-0020 3	A	GOTHENBURG 20	56 LINCOLN	NEW HOPE 153	21-0153 1	190,822	0.998375	1,905.12
24-0020 3	A	GOTHENBURG 20	56 LINCOLN	GOTHENBURG 20	24-0020 3	22,765,448	1.021257	232,493.73
24-0020 3	A	GOTHENBURG 20	56 LINCOLN	DISTRICT 100	24-0100 1	9,738,793	0.998375	97,229.67
24-0101 3	A	SUMNER-EDDYVILLE-MILLER 101	10 BUFFALO	SUMNER-EDDYVILLE-MILLER 101	24-0101 3	24,461,860	1.019568	249,405.27
24-0101 3	A	SUMNER-EDDYVILLE-MILLER 101	21 CUSTER	ROUND HILL 164	21-0164 1	955,960	0.963778	9,213.08
24-0101 3	A	SUMNER-EDDYVILLE-MILLER 101	21 CUSTER	OCONTO 256	21-0256 1	6,947,124	0.963778	66,953.05
24-0101 3	A	SUMNER-EDDYVILLE-MILLER 101	21 CUSTER	SUMNER-EDDYVILLE-MILLER 101	24-0101 3	8,196,283	1.019568	83,565.21
24-0101 3	A	SUMNER-EDDYVILLE-MILLER 101	24 DAWSON	SUMNER-EDDYVILLE-MILLER 101	24-0101 3	67,809,098	1.019568	691,359.61
25-0001 3		CHAPPELL 1	25 DEUEL	CHAPPELL 1	25-0001 3	105,716,233	1.098362	1,161,144.71
25-0001 3		CHAPPELL 1	35 GARDEN	CHAPPELL 1	25-0001 3	5,697,509	1.098362	62,579.36
25-0095 3		SOUTH PLATTE 95	25 DEUEL	SOUTH PLATTE 95	25-0095 3	65,099,383	1.056748	687,936.43
25-0095 3		SOUTH PLATTE 95	35 GARDEN	SOUTH PLATTE 95	25-0095 3	783,238	1.056748	8,276.84
25-0095 3		SOUTH PLATTE 95	51 KEITH	SOUTH PLATTE 95	25-0095 3	71,396,155	1.056748	754,477.23

Table 13 School Systems 2002-2003 Detail of Base Schools & Counties within each School System

System Code/Class	Affil/Ind	School System Name	County		Base School Code/Class	2002 Total Value	Tax Rate (exclud.bond)	2002 Taxes (exclud.bond)
			Number & Name	Base School District				
25-0095 3		SOUTH PLATTE 95	68 PERKINS	SOUTH PLATTE 95	25-0095 3	8,454,089	1.056748	89,338.50
26-0001 3	A	PONCA 1	22 DAKOTA	JACKSON 4	22-0004 1	13,823,462	0.858510	118,675.98
26-0001 3	A	PONCA 1	22 DAKOTA	PONCA 1	26-0001 3	31,925,695	1.016920	324,658.76
26-0001 3	A	PONCA 1	26 DIXON	PONCA 1	26-0001 3	72,317,040	1.016920	735,406.44
26-0024 3		NEWCASTLE 24	14 CEDAR	NEWCASTLE 24	26-0024 3	1,645,349	1.175030	19,333.34
26-0024 3		NEWCASTLE 24	26 DIXON	NEWCASTLE 24	26-0024 3	61,404,956	1.175030	721,526.65
26-0070 3		ALLEN 70	22 DAKOTA	ALLEN 70	26-0070 3	3,709,803	0.999660	37,085.43
26-0070 3		ALLEN 70	26 DIXON	ALLEN 70	26-0070 3	73,606,525	0.999660	735,814.93
27-0001 3	A	FREMONT 1	27 DODGE	FREMONT 1	27-0001 3	1,201,478,064	1.004060	12,063,559.16
27-0001 3	A	FREMONT 1	27 DODGE	BRUGH 37	27-0037 1	15,131,014	0.936360	141,680.80
27-0001 3	A	FREMONT 1	28 DOUGLAS	FREMONT 1	27-0001 3	11,405,705	1.004060	114,521.15
27-0001 3	A	FREMONT 1	78 SAUNDERS	PLATTEVILLE 11	78-0011 1	29,372,949	0.936360	275,036.49
27-0001 3	A	FREMONT 1	78 SAUNDERS	FREMONT 1	27-0001 3	9,239,197	1.004060	92,767.16
27-0046 3		DODGE 46	19 COLFAX	DODGE 46	27-0046 3	11,978,980	0.982720	117,719.83
27-0046 3		DODGE 46	20 CUMING	DODGE 46	27-0046 3	21,806,746	0.982720	214,299.25
27-0046 3		DODGE 46	27 DODGE	DODGE 46	27-0046 3	71,792,257	0.982720	705,516.81
27-0062 3		SCRIBNER-SNYDER 62	20 CUMING	SCRIBNER-SNYDER 62	27-0062 3	1,363,089	1.032020	14,067.35
27-0062 3		SCRIBNER-SNYDER 62	27 DODGE	SCRIBNER-SNYDER 62	27-0062 3	156,581,811	1.032020	1,615,955.75
27-0594 3		LOGAN VIEW 594	11 BURT	LOGAN VIEW 594	27-0594 3	20,044,348	0.999790	200,401.39
27-0594 3		LOGAN VIEW 594	20 CUMING	LOGAN VIEW 594	27-0594 3	2,567,649	0.999790	25,671.10
27-0594 3		LOGAN VIEW 594	27 DODGE	LOGAN VIEW 594	27-0594 3	214,874,538	0.999790	2,148,294.75
27-0594 3		LOGAN VIEW 594	89 WASHINGTON	LOGAN VIEW 594	27-0594 3	36,120,100	0.999790	361,125.20
27-0595 3		NORTH BEND CENTRAL 595	19 COLFAX	NORTH BEND CENTRAL 595	27-0595 3	1,229,946	0.977020	12,016.82
27-0595 3		NORTH BEND CENTRAL 595	27 DODGE	NORTH BEND CENTRAL 595	27-0595 3	243,516,621	0.977020	2,379,206.36
27-0595 3	A	NORTH BEND CENTRAL 595	78 SAUNDERS	NORTH BEND CENTRAL 595	27-0595 3	65,246,033	0.977020	637,467.02
28-0001 5		OMAHA 1	28 DOUGLAS	OMAHA 1	28-0001 5	13,327,958,220	1.069090	142,488,025.30
28-0001 5		OMAHA 1	77 SARPY	OMAHA 1	28-0001 5	599,379,101	1.069090	6,407,902.35
28-0010 3	A	ELKHORN 10	28 DOUGLAS	ELKHORN 10	28-0010 3	1,308,793,290	0.976440	12,779,648.17
28-0011 3		WATERLOO 11	28 DOUGLAS	WATERLOO 11	28-0011 3	98,226,305	1.297610	1,274,599.60
28-0017 3		MILLARD 17	28 DOUGLAS	MILLARD 17	28-0017 3	5,352,546,090	1.049050	56,151,021.60
28-0017 3		MILLARD 17	77 SARPY	MILLARD 17	28-0017 3	760,487,915	1.049050	7,977,898.98
28-0033 3		VALLEY 33	28 DOUGLAS	VALLEY 33	28-0033 3	273,801,145	1.069320	2,927,814.58
28-0054 3		RALSTON 54	28 DOUGLAS	RALSTON 54	28-0054 3	1,258,426,470	1.090160	13,718,856.26
28-0059 3		BENNINGTON 59	28 DOUGLAS	BENNINGTON 59	28-0059 3	175,565,140	0.955580	1,677,672.52
28-0059 3		BENNINGTON 59	89 WASHINGTON	BENNINGTON 59	28-0059 3	22,515,641	0.955580	215,155.05
28-0066 3		WESTSIDE 66	28 DOUGLAS	WESTSIDE 66	28-0066 3	2,550,466,145	1.171540	29,879,691.59
29-0117 3		DUNDY CO 117	29 DUNDY	DUNDY CO 117	29-0117 3	223,383,650	0.938820	2,097,170.72
30-0001 3		EXETER-MILLIGAN 1	30 FILLMORE	EXETER-MILLIGAN 1	30-0001 3	120,636,170	1.244685	1,501,540.55
30-0001 3		EXETER-MILLIGAN 1	76 SALINE	EXETER-MILLIGAN 1	30-0001 3	22,033,953	1.244685	274,253.30
30-0001 3		EXETER-MILLIGAN 1	80 SEWARD	EXETER-MILLIGAN 1	30-0001 3	6,552,689	1.244685	81,560.33
30-0001 3		EXETER-MILLIGAN 1	93 YORK	EXETER-MILLIGAN 1	30-0001 3	25,456,794	1.244685	316,856.90
30-0025 3	A	FILLMORE CO. DIST 25	30 FILLMORE	FILLMORE CENTRAL 25	30-0025 3	286,842,429	1.051194	3,015,270.26
30-0025 3	A	FILLMORE CO. DIST 25	30 FILLMORE	STRANG 36	30-0036 1	11,630,503	1.025428	119,262.47
30-0025 3	A	FILLMORE CO. DIST 25	30 FILLMORE	OHIOWA 40	30-0040 1	13,027,971	1.025428	133,592.48
30-0054 3	A	SHICKLEY 54	18 CLAY	SHICKLEY 54	30-0054 3	19,579,550	1.021800	200,063.84
30-0054 3	A	SHICKLEY 54	30 FILLMORE	STRANG 36	30-0036 1	3,684,364	0.989366	36,451.82
30-0054 3	A	SHICKLEY 54	30 FILLMORE	SHICKLEY 54	30-0054 3	104,188,591	1.021778	1,064,575.96
30-0054 3	A	SHICKLEY 54	85 THAYER	SHICKLEY 54	30-0054 3	3,992,360	1.021778	40,793.05
31-0506 3	A	FRANKLIN R6	31 FRANKLIN	MACON 9	31-0009 1	16,846,329	0.987288	166,321.78
31-0506 3	A	FRANKLIN R6	31 FRANKLIN	FRANKLIN R6	31-0506 3	125,255,613	0.999962	1,252,508.53
31-0506 3	A	FRANKLIN R6	42 HARLAN	FRANKLIN R6	31-0506 3	3,419,517	0.999950	34,193.53
32-0046 3	A	MAYWOOD 46	32 FRONTIER	MAYWOOD 46	32-0046 3	52,703,469	1.015660	535,288.03
32-0046 3	A	MAYWOOD 46	43 HAYES	MAYWOOD 46	32-0046 3	97,928	1.015660	994.62
32-0046 3	A	MAYWOOD 46	56 LINCOLN	COUNTY CENTER 44	56-0044 1	1,601,855	1.015660	16,269.40
32-0046 3	A	MAYWOOD 46	56 LINCOLN	MAYWOOD 46	32-0046 3	46,949,634	1.015660	476,848.65
32-0095 3	A	EUSTIS-FARNAM 95	24 DAWSON	DISTRICT 15	24-0015 1	2,010,611	1.065840	21,429.89
32-0095 3	A	EUSTIS-FARNAM 95	24 DAWSON	DISTRICT 29	24-0029 1	1,126,418	1.065840	12,005.81
32-0095 3	A	EUSTIS-FARNAM 95	24 DAWSON	EUSTIS-FARNAM 95	32-0095 3	46,924,020	1.101878	517,045.49
32-0095 3	A	EUSTIS-FARNAM 95	32 FRONTIER	EUSTIS-FARNAM 95	32-0095 3	74,815,519	1.101878	824,375.77
32-0095 3	A	EUSTIS-FARNAM 95	37 GOSPER	EUSTIS-FARNAM 95	32-0095 3	6,097,556	1.101878	67,187.81
32-0095 3	A	EUSTIS-FARNAM 95	56 LINCOLN	EUSTIS-FARNAM 95	32-0095 3	12,286,539	1.101878	135,382.67
32-0125 3		MEDICINE VALLEY 125	32 FRONTIER	MEDICINE VALLEY 125	32-0125 3	75,282,625	0.999079	752,132.91
32-0125 3		MEDICINE VALLEY 125	56 LINCOLN	MEDICINE VALLEY 125	32-0125 3	18,111,459	0.999079	180,947.78
33-0018 3		ARAPAHOE 18	32 FRONTIER	ARAPAHOE 18	33-0018 3	3,616,839	1.023858	37,031.31
33-0018 3		ARAPAHOE 18	33 FURNAS	ARAPAHOE 18	33-0018 3	97,248,068	1.023858	995,682.12
33-0018 3		ARAPAHOE 18	37 GOSPER	ARAPAHOE 18	33-0018 3	38,919,486	1.023858	398,480.34
33-0021 3		CAMBRIDGE 21	32 FRONTIER	CAMBRIDGE 21	33-0021 3	28,448,146	1.049686	298,616.22
33-0021 3		CAMBRIDGE 21	33 FURNAS	CAMBRIDGE 21	33-0021 3	65,733,025	1.049686	689,990.36
33-0021 3		CAMBRIDGE 21	37 GOSPER	CAMBRIDGE 21	33-0021 3	620,520	1.049686	6,513.50
33-0021 3		CAMBRIDGE 21	73 RED WILLOW	CAMBRIDGE 21	33-0021 3	9,897,264	1.049686	103,890.26
33-0540 3		SOUTHERN VALLEY 540	33 FURNAS	SOUTHERN VALLEY 540	33-0540 3	132,126,421	1.021710	1,349,948.86
33-0540 3		SOUTHERN VALLEY 540	37 GOSPER	SOUTHERN VALLEY 540	33-0540 3	2,212,002	1.021710	22,600.27
33-0540 3		SOUTHERN VALLEY 540	42 HARLAN	SOUTHERN VALLEY 540	33-0540 3	108,546,500	1.021710	1,109,030.38
34-0001 3		SOUTHERN 1	34 GAGE	SOUTHERN 1	34-0001 3	120,140,133	1.295471	1,556,380.54
34-0001 3		SOUTHERN 1	67 PAWNEE	SOUTHERN 1	34-0001 3	344,825	1.295471	4,467.10

Table 13 School Systems 2002-2003 Detail of Base Schools & Counties within each School System

System Code/Class	Affil/Jnd	School System Name	County Number & Name	Base School District	Base School Code/Class	2002 Total Value	Tax Rate (exclud.bond)	2002 Taxes (exclud.bond)
34-0015 3		BEATRICE 15	34 GAGE	BEATRICE 15	34-0015 3	620,882,985	1.044428	6,484,675.56
34-0034 3		DANIEL FREEMAN 34	34 GAGE	DANIEL FREEMAN 34	34-0034 3	140,510,597	1.027244	1,443,387.04
34-0034 3		DANIEL FREEMAN 34	49 JOHNSON	DANIEL FREEMAN 34	34-0034 3	6,949,236	1.027244	71,385.62
34-0034 3		DANIEL FREEMAN 34	55 LANCASTER	DANIEL FREEMAN 34	34-0034 3	852,698	1.027244	8,759.29
34-0034 3		DANIEL FREEMAN 34	66 OTOE	DANIEL FREEMAN 34	34-0034 3	1,738,714	1.027244	17,860.87
34-0100 3		DILLER-ODELL 100	34 GAGE	DILLER-ODELL 100	34-0100 3	73,802,978	1.066848	787,365.78
34-0100 3		DILLER-ODELL 100	48 JEFFERSON	DILLER-ODELL 100	34-0100 3	54,225,734	1.066848	578,506.06
34-0100 3		DILLER-ODELL 100	67 PAWNEE	DILLER-ODELL 100	34-0100 3	156,800	1.066848	1,672.82
35-0001 6	J	GARDEN CO HIGH 1	35 GARDEN	WELL VALLEY 33	35-0033 1	43,287,620	1.135036	491,330.07
35-0001 6	J	GARDEN CO HIGH 1	35 GARDEN	LEWELLEN ELEM 44	35-0044 1	43,457,369	1.135036	493,256.97
35-0001 6	J	GARDEN CO HIGH 1	35 GARDEN	OSHKOSH ELEM 131	35-0131 1	76,217,010	1.135036	865,090.50
35-0001 6	J	GARDEN CO HIGH 1	35 GARDEN	LISCO 53J	35-0553 1	46,685,825	1.135036	529,901.02
35-0001 6	J	GARDEN CO HIGH 1	35 GARDEN	BINGHAM 85	81-0085 1	13,267,441	1.135036	150,590.19
35-0001 6	J	GARDEN CO HIGH 1	35 GARDEN	LAKESIDE 91	81-0091 1	12,891,237	1.135036	146,320.20
35-0001 6	J	GARDEN CO HIGH 1	35 GARDEN	ANTIOCH 96	81-0096 1	3,263,182	1.135036	37,038.25
35-0001 6	J	GARDEN CO HIGH 1	35 GARDEN	ELLSWORTH 119	81-0119 1	1,723,676	1.135036	19,564.37
35-0001 6	J	GARDEN CO HIGH 1	51 KEITH	LEWELLEN ELEM 44	35-0044 1	2,414,289	1.135036	27,403.12
35-0001 6	J	GARDEN CO HIGH 1	62 MORRILL	LISCO 53J	35-0553 1	22,875,749	1.135036	259,647.99
36-0100 6	J	BURWELL HIGH 100	36 GARFIELD	RIVERVIEW 5	36-0005 1	7,428,459	0.966452	71,792.44
36-0100 6	J	BURWELL HIGH 100	36 GARFIELD	RICHLAND 14	36-0014 1	9,814,533	0.966452	94,852.77
36-0100 6	J	BURWELL HIGH 100	36 GARFIELD	BURWELL ELEM 15	36-0015 1	39,493,696	0.966452	381,687.68
36-0100 6	J	BURWELL HIGH 100	36 GARFIELD	DISTRICT 70	36-0070 1	32,816,758	0.966452	317,158.31
36-0100 6	J	BURWELL HIGH 100	36 GARFIELD	MIDVALE 4M	36-0504 1	23,098,504	0.966452	223,235.99
36-0100 6	J	BURWELL HIGH 100	45 HOLT	DISTRICT 70	36-0070 1	6,811,428	0.966460	65,829.74
36-0100 6	J	BURWELL HIGH 100	88 VALLEY	FAIRPLAY 26	88-0026 1	1,916,423	0.966452	18,521.38
36-0100 6	J	BURWELL HIGH 100	88 VALLEY	ELYRIA 63	88-0063 1	2,503,446	0.966452	24,194.67
36-0100 6	J	BURWELL HIGH 100	88 VALLEY	RICHLAND 14	36-0014 1	4,959,541	0.966452	47,931.63
36-0100 6	J	BURWELL HIGH 100	88 VALLEY	BURWELL ELEM 15	36-0015 1	35,390	0.966452	342.03
36-0100 6	J	BURWELL HIGH 100	88 VALLEY	MIDVALE 4M	36-0504 1	64,410	0.966452	622.49
37-0030 2	A	ELWOOD 30	24 DAWSON	DISTRICT 15	24-0015 1	42,406,887	1.017938	431,675.87
37-0030 2	A	ELWOOD 30	32 FRONTIER	ELWOOD 30	37-0030 2	3,773,896	1.028771	38,824.76
37-0030 2	A	ELWOOD 30	37 GOSPER	BETHEL 4	37-0004 1	40,111,418	1.017938	408,309.29
37-0030 2	A	ELWOOD 30	37 GOSPER	ELWOOD 30	37-0030 2	66,152,651	1.028771	680,559.51
37-0030 2	A	ELWOOD 30	37 GOSPER	DISTRICT 15	24-0015 1	398,589	1.017938	4,057.41
38-0011 6	J	HYANNIS HIGH 11	16 CHERRY	REDMILL 143	16-0143 1	39,963,445	0.891979	356,465.52
38-0011 6	J	HYANNIS HIGH 11	16 CHERRY	HYANNIS ELEM 1	38-0001 1	326,876	0.891979	2,915.65
38-0011 6	J	HYANNIS HIGH 11	16 CHERRY	DISTRICT 5	38-0005 1	2,729,012	0.891979	24,342.21
38-0011 6	J	HYANNIS HIGH 11	16 CHERRY	ASHBY 7	38-0007 1	13,620,883	0.891979	121,495.37
38-0011 6	J	HYANNIS HIGH 11	16 CHERRY	BINGHAM 85	81-0085 1	97,930	0.891979	873.52
38-0011 6	J	HYANNIS HIGH 11	38 GRANT	HYANNIS ELEM 1	38-0001 1	39,147,430	0.891979	349,186.76
38-0011 6	J	HYANNIS HIGH 11	38 GRANT	DISTRICT 2	38-0002 1	8,304,401	0.891979	74,073.58
38-0011 6	J	HYANNIS HIGH 11	38 GRANT	DISTRICT 5	38-0005 1	26,974,931	0.891979	240,610.68
38-0011 6	J	HYANNIS HIGH 11	38 GRANT	ASHBY 7	38-0007 1	34,701,490	0.891979	309,529.99
38-0011 6	J	HYANNIS HIGH 11	38 GRANT	ARTHUR ELEM 32	03-0032 1	404,037	0.891979	3,603.91
38-0011 6	J	HYANNIS HIGH 11	81 SHERIDAN	BINGHAM 85	81-0085 1	10,975,491	0.891979	97,899.06
38-0011 6	J	HYANNIS HIGH 11	81 SHERIDAN	LAKESIDE 91	81-0091 1	7,290,707	0.891979	65,031.54
38-0011 6	J	HYANNIS HIGH 11	81 SHERIDAN	ANTIOCH 96	81-0096 1	5,644,797	0.891979	50,350.45
38-0011 6	J	HYANNIS HIGH 11	81 SHERIDAN	ELLSWORTH 119	81-0119 1	23,152,757	0.891979	206,517.78
38-0011 6	J	HYANNIS HIGH 11	81 SHERIDAN	ASHBY 7	38-0007 1	384,168	0.891979	3,426.70
39-0007 2		GREELEY 7	39 GREELEY	GREELEY 7	39-0007 2	60,383,501	1.073922	648,471.89
39-0043 2		WOLBACH 43	6 BOONE	WOLBACH 43	39-0043 2	798,420	1.020338	8,146.58
39-0043 2		WOLBACH 43	39 GREELEY	WOLBACH 43	39-0043 2	41,668,406	1.020338	425,158.83
39-0043 2		WOLBACH 43	47 HOWARD	WOLBACH 43	39-0043 2	7,040,999	1.020338	71,841.98
39-0043 2		WOLBACH 43	63 NANCE	WOLBACH 43	39-0043 2	4,643,354	1.020338	47,377.91
39-0055 3		SPALDING 55	6 BOONE	SPALDING 55	39-0055 3	935,701	1.015838	9,505.21
39-0055 3		SPALDING 55	39 GREELEY	SPALDING 55	39-0055 3	61,369,367	1.015838	623,413.52
39-0055 3		SPALDING 55	92 WHEELER	SPALDING 55	39-0055 3	127,295	1.015838	1,293.11
39-0501 3	A	NORTH LOUP SCOTIA 1J	39 GREELEY	NORTH LOUP SCOTIA 1J	39-0501 3	56,284,807	1.084662	610,500.11
39-0501 3	A	NORTH LOUP SCOTIA 1J	47 HOWARD	NORTH LOUP SCOTIA 1J	39-0501 3	5,579,931	1.084662	60,523.52
39-0501 3	A	NORTH LOUP SCOTIA 1J	82 SHERMAN	NORTH LOUP SCOTIA 1J	39-0501 3	3,655,276	1.084662	39,647.39
39-0501 3	A	NORTH LOUP SCOTIA 1J	88 VALLEY	VALLEYSIDE 10	88-0010 1	328,905	1.084662	3,567.52
39-0501 3	A	NORTH LOUP SCOTIA 1J	88 VALLEY	NORTH LOUP SCOTIA 1J	39-0501 3	22,022,124	1.084662	238,865.70
40-0002 3		GRAND ISLAND 2	40 HALL	GRAND ISLAND 2	40-0002 3	1,806,155,327	1.055349	19,061,243.01
40-0002 3		GRAND ISLAND 2	61 MERRICK	GRAND ISLAND 2	40-0002 3	221,204	1.055349	2,334.47
40-0082 6	J	NORTHWEST HIGH 82	40 HALL	CEDAR HOLLOW 3	40-0003 1	126,406,048	0.992700	1,254,833.19
40-0082 6	J	NORTHWEST HIGH 82	40 HALL	DISTRICT 1R	40-0501 1	122,829,953	0.992700	1,219,333.14
40-0082 6	J	NORTHWEST HIGH 82	47 HOWARD	ST LIBORY ELEM 118	47-0118 1	48,989,492	0.992700	486,318.75
40-0082 6	J	NORTHWEST HIGH 82	61 MERRICK	CHAPMAN 9	61-0009 1	62,782,586	0.992700	623,242.61
40-0082 6	J	NORTHWEST HIGH 82	61 MERRICK	CEDAR HOLLOW 3	40-0003 1	3,530,311	0.992700	35,045.40
40-0082 6	J	NORTHWEST HIGH 82	61 MERRICK	DISTRICT 1R	40-0501 1	14,311,756	0.992700	142,072.79
40-0083 6	J	WOOD RIVER HIGH 83	40 HALL	WOOD RIVER ELEM 8	40-0008 1	185,361,878	1.073010	1,988,951.48
40-0083 6	J	WOOD RIVER HIGH 83	40 HALL	ALDA 12	40-0012 1	38,722,055	1.073010	415,491.59
40-0083 6	J	WOOD RIVER HIGH 83	40 HALL	PLAINVIEW 16	40-0016 1	61,044,744	1.073010	655,016.30
40-0126 3		DONIPHAN-TRUMBULL 126	1 ADAMS	DONIPHAN-TRUMBULL 126	40-0126 3	20,832,100	1.141595	237,818.21
40-0126 3		DONIPHAN-TRUMBULL 126	18 CLAY	DONIPHAN-TRUMBULL 126	40-0126 3	32,001,702	1.141600	365,331.43

Table 13 School Systems 2002-2003 Detail of Base Schools & Counties within each School System

System Code/Class	Affil/Jnd Unified	School System Name	County		Base School Code/Class	2002 Total Value	Tax Rate (exclud.bond)	2002 Taxes (exclud.bond)
			Number & Name	Base School District				
40-0126 3		DONIPHAN-TRUMBULL 126	40 HALL	DONIPHAN-TRUMBULL 126	40-0126 3	166,800,033	1.141595	1,904,181.00
40-0126 3		DONIPHAN-TRUMBULL 126	41 HAMILTON	DONIPHAN-TRUMBULL 126	40-0126 3	17,884,654	1.141595	204,170.35
41-0002 2		GILTNER 2	41 HAMILTON	GILTNER 2	41-0002 2	95,598,146	1.000000	955,981.46
41-0091 3		HAMPTON 91	41 HAMILTON	HAMPTON 91	41-0091 3	106,490,204	1.047286	1,115,257.16
41-0091 3		HAMPTON 91	93 YORK	HAMPTON 91	41-0091 3	2,483,767	1.047285	26,012.15
41-0504 3		AURORA 4R	40 HALL	AURORA 4R	41-0504 3	231,284	1.014470	2,346.32
41-0504 3		AURORA 4R	41 HAMILTON	AURORA 4R	41-0504 3	532,268,169	1.010595	5,379,075.24
42-0002 3		ALMA 2	31 FRANKLIN	ALMA 2	42-0002 3	22,511	1.028970	231.63
42-0002 3		ALMA 2	33 FURNAS	ALMA 2	42-0002 3	2,740,576	1.028970	28,199.70
42-0002 3		ALMA 2	42 HARLAN	ALMA 2	42-0002 3	116,155,781	1.028970	1,195,208.54
43-0079 3		HAYES CENTER 79	32 FRONTIER	HAYES CENTER 79	43-0079 3	2,315,475	0.900156	20,842.93
43-0079 3		HAYES CENTER 79	43 HAYES	HAYES CENTER 79	43-0079 3	116,013,893	0.900156	1,044,305.95
43-0079 3		HAYES CENTER 79	44 HITCHCOCK	HAYES CENTER 79	43-0079 3	272,842	0.900156	2,456.00
43-0079 3		HAYES CENTER 79	68 PERKINS	HAYES CENTER 79	43-0079 3	46,593	0.900156	419.41
44-2001 3	U	HITCHCOCK CO UNIFIED SYS	29 DUNDY	STRATTON 8	44-0008 3	2,631,312	0.999357	26,296.27
44-2001 3	U	HITCHCOCK CO UNIFIED SYS	43 HAYES	STRATTON 8	44-0008 3	399,980	0.999357	3,997.23
44-2001 3	U	HITCHCOCK CO UNIFIED SYS	44 HITCHCOCK	CULBERTSON 1	44-0001 3	74,156,018	0.999357	741,083.55
44-2001 3	U	HITCHCOCK CO UNIFIED SYS	44 HITCHCOCK	STRATTON 8	44-0008 3	69,815,290	0.999357	697,704.19
44-2001 3	U	HITCHCOCK CO UNIFIED SYS	44 HITCHCOCK	TRENTON 11	44-0011 3	64,474,184	0.999357	644,327.32
44-2001 3	U	HITCHCOCK CO UNIFIED SYS	44 HITCHCOCK	FITCH 8	73-0008 1	286,315	0.999357	2,861.31
44-2001 3	U	HITCHCOCK CO UNIFIED SYS	73 RED WILLOW	FITCH 8	73-0008 1	7,172,609	0.999357	71,680.02
45-0007 3	A	O'NEILL 7	45 HOLT	PAGE 2	45-0002 1	29,172,709	0.903070	263,449.85
45-0007 3	A	O'NEILL 7	45 HOLT	REDBIRD 3	45-0003 1	4,630,581	0.903070	41,817.45
45-0007 3	A	O'NEILL 7	45 HOLT	O'NEILL 7	45-0007 3	181,358,248	0.932690	1,691,510.62
45-0007 3	A	O'NEILL 7	45 HOLT	EMMET 20	45-0020 1	23,196,847	0.903070	209,483.88
45-0007 3	A	O'NEILL 7	45 HOLT	MEEK 27	45-0027 1	19,803,422	0.903070	178,838.86
45-0007 3	A	O'NEILL 7	45 HOLT	INMAN 30	45-0030 1	22,107,045	0.903070	199,642.22
45-0007 3	A	O'NEILL 7	45 HOLT	STARVIEW 49	45-0049 1	22,593,804	0.903070	204,037.95
45-0007 3	A	O'NEILL 7	45 HOLT	OPPORTUNITY 60	45-0060 1	25,954,378	0.903070	234,386.14
45-0007 3	A	O'NEILL 7	45 HOLT	DISTRICT 90	45-0090 1	22,823,158	0.903070	206,109.17
45-0007 3	A	O'NEILL 7	45 HOLT	DISTRICT 165	45-0165 1	11,528,448	0.903070	104,109.97
45-0025 6	J	WEST HOLT HIGH 25	45 HOLT	REDBIRD 3	45-0003 1	35,168	1.016100	357.36
45-0025 6	J	WEST HOLT HIGH 25	45 HOLT	EMMET 20	45-0020 1	428,516	1.016100	4,354.14
45-0025 6	J	WEST HOLT HIGH 25	45 HOLT	ATKINSON ELEM 21	45-0021 1	62,781,401	1.016100	637,921.81
45-0025 6	J	WEST HOLT HIGH 25	45 HOLT	DUSTIN 22	45-0022 1	20,122,865	1.016100	204,468.45
45-0025 6	J	WEST HOLT HIGH 25	45 HOLT	MEEK 27	45-0027 1	3,293,393	1.016100	33,464.21
45-0025 6	J	WEST HOLT HIGH 25	45 HOLT	PHOENIX 53	45-0053 1	9,951,755	1.016100	101,119.91
45-0025 6	J	WEST HOLT HIGH 25	45 HOLT	UNION 74	45-0074 1	25,434,283	1.016100	258,437.71
45-0025 6	J	WEST HOLT HIGH 25	45 HOLT	PLEASANT VIEW 89	45-0089 1	22,369,577	1.016100	227,297.34
45-0025 6	J	WEST HOLT HIGH 25	45 HOLT	DISTRICT 102	45-0102 1	17,010,613	1.016100	172,844.86
45-0025 6	J	WEST HOLT HIGH 25	45 HOLT	PLAINVIEW 147	45-0147 1	20,009,803	1.016100	203,319.63
45-0025 6	J	WEST HOLT HIGH 25	45 HOLT	RIDGWAY 180	45-0180 1	17,367,213	1.016100	176,468.29
45-0025 6	J	WEST HOLT HIGH 25	45 HOLT	CLOVER COVE 210	45-0210 1	54,145,193	1.016100	550,169.12
45-0025 6	J	WEST HOLT HIGH 25	45 HOLT	AMELIA 228	45-0228 1	26,654,292	1.016100	270,834.31
45-0029 2	A	EWING 29	2 ANTELOPE	EWING 29	45-0029 2	8,802,162	1.024818	90,206.21
45-0029 2	A	EWING 29	45 HOLT	PAGE 2	45-0002 1	2,289,359	1.017620	23,296.99
45-0029 2	A	EWING 29	45 HOLT	EWING 29	45-0029 2	58,597,828	1.024860	600,545.58
45-0029 2	A	EWING 29	45 HOLT	INMAN 30	45-0030 1	280,381	1.017620	2,853.25
45-0029 2	A	EWING 29	92 WHEELER	EWING 29	45-0029 2	5,821,671	1.024800	59,660.48
45-0044 3		STUART 44	45 HOLT	STUART 44	45-0044 3	52,839,789	1.040620	549,861.47
45-0137 2	A	CHAMBERS 137	36 GARFIELD	CHAMBERS 137	45-0137 2	5,485,342	1.021200	56,016.30
45-0137 2	A	CHAMBERS 137	45 HOLT	INMAN 30	45-0030 1	601,076	1.021160	6,138.00
45-0137 2	A	CHAMBERS 137	45 HOLT	CHAMBERS 137	45-0137 2	78,670,913	1.021160	803,355.75
45-0137 2	A	CHAMBERS 137	45 HOLT	DISTRICT 165	45-0165 1	774,922	1.021160	7,913.24
45-0137 2	A	CHAMBERS 137	92 WHEELER	CHAMBERS 137	45-0137 2	910,656	1.021200	9,299.62
46-0001 3		MULLEN 1	16 CHERRY	MULLEN 1	46-0001 3	66,877,209	0.931543	622,990.06
46-0001 3		MULLEN 1	46 HOOKER	MULLEN 1	46-0001 3	96,253,646	0.931543	896,644.97
46-0001 3		MULLEN 1	86 THOMAS	MULLEN 1	46-0001 3	10,671,416	0.931543	99,408.83
47-0001 3	A	ST PAUL 1	39 GREELEY	ST PAUL 1	47-0001 3	335,169	1.071157	3,590.19
47-0001 3	A	ST PAUL 1	47 HOWARD	ST PAUL 1	47-0001 3	177,164,089	1.071157	1,897,705.38
47-0001 3	A	ST PAUL 1	47 HOWARD	FARWELL 67	47-0067 1	19,629,806	1.048397	205,798.33
47-0100 3	A	CENTURA 100	10 BUFFALO	CENTURA 100	47-0100 3	8,606,992	1.052477	90,586.66
47-0100 3	A	CENTURA 100	40 HALL	CENTURA 100	47-0100 3	94,064,088	1.052477	990,002.87
47-0100 3	A	CENTURA 100	47 HOWARD	FARWELL 67	47-0067 1	2,345,399	1.026492	24,075.35
47-0100 3	A	CENTURA 100	47 HOWARD	CENTURA 100	47-0100 3	88,659,419	1.052477	933,119.95
47-0100 3	A	CENTURA 100	82 SHERMAN	CENTURA 100	47-0100 3	2,943,777	1.052477	30,982.58
47-0103 2	A	ELBA 103	47 HOWARD	FARWELL 67	47-0067 1	2,279,855	1.047719	23,886.54
47-0103 2	A	ELBA 103	47 HOWARD	ELBA 103	47-0103 2	42,092,806	1.082013	455,449.62
47-0103 2	A	ELBA 103	82 SHERMAN	ELBA 103	47-0103 2	181,089	1.082013	1,959.41
48-0008 3		FAIRBURY 8	48 JEFFERSON	FAIRBURY 8	48-0008 3	329,438,576	1.181791	3,893,275.33
48-0008 3		FAIRBURY 8	85 THAYER	FAIRBURY 8	48-0008 3	10,278,810	1.181791	121,474.05
48-0300 3	A	TRI COUNTY 300	34 GAGE	TRI COUNTY 300	48-0300 3	80,000,318	1.101045	880,839.71
48-0300 3	A	TRI COUNTY 300	48 JEFFERSON	TRI COUNTY 300	48-0300 3	100,435,354	1.101045	1,105,838.43
48-0300 3	A	TRI COUNTY 300	48 JEFFERSON	WESTERN 163	76-0163 1	528,881	1.081651	5,720.64
48-0300 3	A	TRI COUNTY 300	76 SALINE	WESTERN 163	76-0163 1	11,246,536	1.081651	121,648.34

Table 13 School Systems 2002-2003 Detail of Base Schools & Counties within each School System

System Code/Class	Affil/Und	School System Name	County		Base School Code/Class	2002 Total Value	Tax Rate (exclud.bond)	2002 Taxes (exclud.bond)
			Number & Name	Base School District				
48-0300 3	A	TRI COUNTY 300	76 SALINE	TRI COUNTY 300	48-0300 3	69,438,853	1.101045	764,553.05
48-0303 3	A	MERIDIAN 303	30 FILLMORE	MERIDIAN 303	48-0303 3	1,970,315	1.153757	22,732.64
48-0303 3	A	MERIDIAN 303	48 JEFFERSON	MERIDIAN 303	48-0303 3	35,436,559	1.153757	408,851.83
48-0303 3	A	MERIDIAN 303	48 JEFFERSON	WESTERN 163	76-0163 1	233,311	1.153757	2,691.84
48-0303 3	A	MERIDIAN 303	76 SALINE	WESTERN 163	76-0163 1	14,515,116	1.153757	167,469.21
48-0303 3	A	MERIDIAN 303	76 SALINE	MERIDIAN 303	48-0303 3	25,635,452	1.153757	295,770.85
48-0303 3	A	MERIDIAN 303	85 THAYER	MERIDIAN 303	48-0303 3	24,429,893	1.153757	281,861.58
49-0032 3	A	TECUMSEH 32	49 JOHNSON	ELK CREEK 10	49-0010 1	17,783,294	0.967104	171,982.88
49-0032 3	A	TECUMSEH 32	49 JOHNSON	TECUMSEH 32	49-0032 3	124,329,428	0.967104	1,202,394.89
49-0032 3	A	TECUMSEH 32	64 NEMAHA	ELK CREEK 10	49-0010 1	382,580	0.967104	3,699.94
49-0032 3	A	TECUMSEH 32	67 PAWNEE	ELK CREEK 10	49-0010 1	4,407,045	0.967104	42,620.71
49-0032 3	A	TECUMSEH 32	67 PAWNEE	TECUMSEH 32	49-0032 3	403,837	0.967104	3,905.54
49-0033 3	A	STERLING 33	49 JOHNSON	STERLING 33	49-0033 3	82,251,885	1.187401	976,659.89
49-0033 3	A	STERLING 33	66 OTOE	STERLING 33	49-0033 3	19,815,684	1.187401	235,291.54
49-0501 3	A	NEMAHA VALLEY OJ1	49 JOHNSON	NEMAHA VALLEY OJ1	49-0501 3	42,041,503	1.141300	479,819.76
49-0501 3	A	NEMAHA VALLEY OJ1	64 NEMAHA	NEMAHA VALLEY OJ1	49-0501 3	3,077,188	1.141300	35,119.96
49-0501 3	A	NEMAHA VALLEY OJ1	66 OTOE	NEMAHA VALLEY OJ1	49-0501 3	63,345,385	1.141300	722,960.90
50-0001 3	A	WILCOX-HILDRETH 1	31 FRANKLIN	MACON 9	31-0009 1	3,728,337	1.149376	42,852.61
50-0001 3	A	WILCOX-HILDRETH 1	31 FRANKLIN	WILCOX-HILDRETH 1	50-0001 3	80,234,485	1.149376	922,195.91
50-0001 3	A	WILCOX-HILDRETH 1	42 HARLAN	WILCOX-HILDRETH 1	50-0001 3	44,233,306	1.149376	508,404.44
50-0001 3	A	WILCOX-HILDRETH 1	50 KEARNEY	WILCOX-HILDRETH 1	50-0001 3	46,268,851	1.149376	531,803.08
50-0001 3	A	WILCOX-HILDRETH 1	69 PHELPS	WILCOX-HILDRETH 1	50-0001 3	29,560,591	1.149376	339,762.35
50-0501 3	A	AXTELL R1	50 KEARNEY	AXTELL R1	50-0501 3	118,885,514	1.015325	1,207,074.36
50-0501 3	A	AXTELL R1	69 PHELPS	FUNK 74	69-0074 1	16,063,812	1.015325	163,099.81
50-0501 3	A	AXTELL R1	69 PHELPS	AXTELL R1	50-0501 3	28,673,409	1.015325	291,128.23
50-0503 3	A	MINDEN R3	1 ADAMS	MINDEN R3	50-0503 3	1,592,755	1.053946	16,786.78
50-0503 3	A	MINDEN R3	31 FRANKLIN	MINDEN R3	50-0503 3	36,488,745	1.053946	384,571.67
50-0503 3	A	MINDEN R3	50 KEARNEY	MINDEN R3	50-0503 3	364,435,229	1.053946	3,840,950.52
51-0001 3	A	OGALLALA 1	51 KEITH	OGALLALA 1	51-0001 3	351,221,143	1.030981	3,621,023.30
51-0001 3	A	OGALLALA 1	51 KEITH	DISTRICT 7	51-0007 1	4,910,650	1.002197	49,214.38
51-0001 3	A	OGALLALA 1	51 KEITH	KEYSTONE 12	51-0012 1	35,675,337	1.002197	357,537.23
51-0001 3	A	OGALLALA 1	51 KEITH	LE MOYNE 51	51-0051 1	37,831,967	1.002197	379,150.88
51-0001 3	A	OGALLALA 1	68 PERKINS	OGALLALA 1	51-0001 3	683,003	1.030981	7,041.66
51-0006 3	A	PAXTON 6	51 KEITH	PAXTON 6	51-0006 3	92,518,501	1.033327	956,018.71
51-0006 3	A	PAXTON 6	51 KEITH	KEYSTONE 12	51-0012 1	15,800,027	0.997442	157,596.17
51-0006 3	A	PAXTON 6	56 LINCOLN	PAXTON 6	51-0006 3	157,814	1.033327	1,630.73
51-0006 3	A	PAXTON 6	68 PERKINS	PAXTON 6	51-0006 3	16,254,002	1.033327	167,957.04
52-0100 6	J	KEYA PAHA CO HIGH 100	8 BOYD	PLEASANT VIEW 1	52-0001 1	3,118,720	0.950870	29,654.97
52-0100 6	J	KEYA PAHA CO HIGH 100	9 BROWN	SPRING VIEW 56	52-0056 1	1,048,619	0.965630	10,125.79
52-0100 6	J	KEYA PAHA CO HIGH 100	52 KEA PAHA	PLEASANT VIEW 1	52-0001 1	16,877,180	0.950869	160,479.90
52-0100 6	J	KEYA PAHA CO HIGH 100	52 KEA PAHA	MILLS 3	52-0003 1	8,730,476	0.950869	83,015.45
52-0100 6	J	KEYA PAHA CO HIGH 100	52 KEA PAHA	NORDEN 21	52-0021 1	29,579,203	0.950869	281,259.41
52-0100 6	J	KEYA PAHA CO HIGH 100	52 KEA PAHA	SPRING VIEW 56	52-0056 1	53,233,193	0.965629	514,035.06
52-0100 6	J	KEYA PAHA CO HIGH 100	52 KEA PAHA	BURTON 64	52-0064 1	17,482,803	0.950869	166,238.48
52-0100 6	J	KEYA PAHA CO HIGH 100	52 KEA PAHA	HIGHLAND GROVE 7	09-0007 1	1,738,564	0.950869	16,531.53
52-0100 6	J	KEYA PAHA CO HIGH 100	52 KEA PAHA	SPARKS 71	16-0071 1	610,018	0.950869	5,800.47
52-0100 6	J	KEYA PAHA CO HIGH 100	52 KEA PAHA	BASSETT ELEM 74	75-0074 1	4,540,526	0.950869	43,174.50
53-0001 3	A	KIMBALL 1	53 KIMBALL	KIMBALL 1	53-0001 3	287,820,694	1.041903	2,998,812.33
54-0013 3	A	CREIGHTON 13	2 ANTELOPE	CREIGHTON 13	54-0013 3	26,636,109	1.001522	266,766.68
54-0013 3	A	CREIGHTON 13	54 KNOX	CREIGHTON 13	54-0013 3	102,619,359	1.001522	1,027,755.46
54-0013 3	A	CREIGHTON 13	70 PIERCE	CREIGHTON 13	54-0013 3	192,245	1.001522	1,925.37
54-0096 3	A	CROFTON 96	14 CEDAR	CROFTON 96	54-0096 3	54,647,794	1.067930	583,600.19
54-0096 3	A	CROFTON 96	54 KNOX	CROFTON 96	54-0096 3	90,866,821	1.067918	970,383.14
54-0505 2	A	SANTEE C5	54 KNOX	SANTEE C5	54-0505 2	2,018,252	0.999974	20,182.00
54-0576 3	A	WAUSA 76R	14 CEDAR	WAUSA 76R	54-0576 3	23,246,417	1.301770	302,614.88
54-0576 3	A	WAUSA 76R	54 KNOX	WAUSA 76R	54-0576 3	53,755,171	1.301774	699,770.84
54-0576 3	A	WAUSA 76R	70 PIERCE	WAUSA 76R	54-0576 3	4,565,822	1.301774	59,436.72
54-0586 3	A	BLOOMFIELD 86R	14 CEDAR	BLOOMFIELD 86R	54-0586 3	2,576,804	1.249960	32,209.02
54-0586 3	A	BLOOMFIELD 86R	54 KNOX	BLOOMFIELD 86R	54-0586 3	125,411,939	1.249969	1,567,610.36
55-0001 4	A	LINCOLN 1	55 LANCASTER	LINCOLN 1	55-0001 4	11,372,249,810	1.191631	135,515,254.13
55-0001 4	A	LINCOLN 1	55 LANCASTER	HAINES BRANCH 69	55-0069 1	34,768,735	1.030930	358,441.32
55-0001 4	A	LINCOLN 1	55 LANCASTER	ROKEBY 152	55-0152 1	14,484,438	1.030930	149,324.42
55-0001 4	A	LINCOLN 1	55 LANCASTER	CHENEY 153	55-0153 1	55,205,340	1.030930	569,128.41
55-0145 3	A	WAVERLY 145	13 CASS	WAVERLY 145	55-0145 3	121,524,179	0.997886	1,211,587.48
55-0145 3	A	WAVERLY 145	55 LANCASTER	WAVERLY 145	55-0145 3	645,889,869	0.997886	6,445,244.58
55-0145 3	A	WAVERLY 145	55 LANCASTER	CHENEY 153	55-0153 1	916,065	0.949342	8,696.59
55-0145 3	A	WAVERLY 145	66 OTOE	WAVERLY 145	55-0145 3	30,175,696	0.997886	301,119.08
55-0145 3	A	WAVERLY 145	78 SAUNDERS	WAVERLY 145	55-0145 3	2,986,979	0.997900	29,807.07
55-0148 3	A	MALCOLM 148	55 LANCASTER	OAK VALLEY 13	55-0013 1	10,675,783	1.022329	109,141.63
55-0148 3	A	MALCOLM 148	55 LANCASTER	MALCOLM 148	55-0148 3	127,123,080	1.063477	1,351,924.72
55-0148 3	A	MALCOLM 148	80 SEWARD	MALCOLM 148	55-0148 3	3,724,689	1.063477	39,611.22
55-0160 3	A	NORRIS 160	34 GAGE	NORRIS 160	55-0160 3	63,678,067	0.902364	574,608.04
55-0160 3	A	NORRIS 160	55 LANCASTER	ROKEBY 152	55-0152 1	19,958,467	0.902364	180,098.02
55-0160 3	A	NORRIS 160	55 LANCASTER	CHENEY 153	55-0153 1	40,130,633	0.902364	362,124.39
55-0160 3	A	NORRIS 160	55 LANCASTER	NORRIS 160	55-0160 3	370,107,605	0.902364	3,339,717.79

Table 13 School Systems 2002-2003 Detail of Base Schools & Counties within each School System

System Code/Class	Affil/Ind	School System Name	County		Base School Code/Class	2002 Total Value	Tax Rate (exclud.bond)	2002 Taxes (exclud.bond)
			Number & Name	Base School District				
55-0160 3	A	NORRIS 160	66	OTOE	NORRIS 160	2,900,161	0.902364	26,170.03
55-0161 3	A	RAYMOND CENTRAL 161	12	BUTLER	RAYMOND CENTRAL 161	197,648	1.029943	2,035.66
55-0161 3	A	RAYMOND CENTRAL 161	55	LANCASTER	RAYMOND CENTRAL 161	132,959,137	1.029943	1,369,403.32
55-0161 3	A	RAYMOND CENTRAL 161	78	SAUNDERS	TOUHY 111	409,343	0.974170	3,987.71
55-0161 3	A	RAYMOND CENTRAL 161	78	SAUNDERS	NORTH STAR 115	274,279	0.974170	2,671.94
55-0161 3	A	RAYMOND CENTRAL 161	78	SAUNDERS	RAYMOND CENTRAL 161	123,861,697	1.029960	1,275,725.99
55-0161 3	A	RAYMOND CENTRAL 161	80	SEWARD	RAYMOND CENTRAL 161	3,448,758	1.029943	35,520.22
56-0001 3	A	NORTH PLATTE 1	56	LINCOLN	NORTH PLATTE 1	978,709,192	1.035769	10,137,166.41
56-0001 3	A	NORTH PLATTE 1	56	LINCOLN	HALL 5	60,748,282	0.972254	590,627.60
56-0001 3	A	NORTH PLATTE 1	56	LINCOLN	PLATTE VALLEY 8	4,653,153	0.972254	45,240.47
56-0001 3	A	NORTH PLATTE 1	56	LINCOLN	MILLER 39	8,676,902	0.972254	84,361.53
56-0001 3	A	NORTH PLATTE 1	56	LINCOLN	COUNTY CENTER 44	66,026,042	0.972254	641,940.83
56-0001 3	A	NORTH PLATTE 1	56	LINCOLN	ROSEDALE 82	1,657,922	0.972254	16,119.21
56-0006 2	A	BRADY 6	56	LINCOLN	BRADY 6	103,311,956	0.951260	982,765.31
56-0007 2	A	MAXWELL 7	56	LINCOLN	HALL 5	8,409,659	0.999892	84,087.51
56-0007 2	A	MAXWELL 7	56	LINCOLN	MAXWELL 7	88,187,324	0.999892	881,778.00
56-0037 3	A	HERSHEY 37	56	LINCOLN	HALL 5	517,084	0.996991	5,155.28
56-0037 3	A	HERSHEY 37	56	LINCOLN	PLATTE VALLEY 8	15,851,605	0.996991	158,039.08
56-0037 3	A	HERSHEY 37	56	LINCOLN	HERSHEY 37	151,331,438	0.996991	1,508,760.82
56-0037 3	A	HERSHEY 37	56	LINCOLN	MILLER 39	4,485,140	0.996991	44,716.44
56-0037 3	A	HERSHEY 37	56	LINCOLN	ROSEDALE 82	16,699,385	0.996991	166,491.37
56-0055 3	A	SUTHERLAND 55	56	LINCOLN	SUTHERLAND 55	137,915,857	0.994955	1,372,200.72
56-0055 3	A	SUTHERLAND 55	56	LINCOLN	ROSEDALE 82	761,730	0.981874	7,479.23
56-0565 2	A	WALLACE 65R	43	HAYES	WALLACE 65R	3,107,520	0.998818	31,038.50
56-0565 2	A	WALLACE 65R	56	LINCOLN	WALLACE 65R	111,672,183	0.998818	1,115,401.86
56-0565 2	A	WALLACE 65R	68	PERKINS	WALLACE 65R	24,952,219	0.998818	249,227.35
57-0501 3	A	STAPLETON R1	56	LINCOLN	HALL 5	982,122	0.965774	9,485.08
57-0501 3	A	STAPLETON R1	56	LINCOLN	STAPLETON R1	27,972,997	0.965774	270,155.93
57-0501 3	A	STAPLETON R1	57	LOGAN	STAPLETON R1	70,109,232	0.965774	677,096.54
57-0501 3	A	STAPLETON R1	60	MCPHERSON	STAPLETON R1	1,876,541	0.965774	18,123.16
58-0025 2	A	LOUP CO 25	5	BLAINE	LOUP CO 25	869,803	0.901600	7,842.14
58-0025 2	A	LOUP CO 25	21	CUSTER	LOUP CO 25	2,839,499	0.901600	25,600.92
58-0025 2	A	LOUP CO 25	58	LOUP	LOUP CO 25	75,757,730	0.901600	683,031.69
59-0001 3	A	MADISON 1	59	MADISON	MADISON 1	133,216,628	0.999919	1,332,059.02
59-0001 3	A	MADISON 1	59	MADISON	WARNERVILLE 25	2,718,778	0.999919	27,185.63
59-0001 3	A	MADISON 1	59	MADISON	REICHE 37	7,880	0.999919	78.80
59-0001 3	A	MADISON 1	59	MADISON	GOOD CHEER 48	44,785,166	1.039164	465,391.37
59-0001 3	A	MADISON 1	59	MADISON	EMERICK 96	1,872,499	0.999919	18,723.49
59-0001 3	A	MADISON 1	59	MADISON	KALAMAZOO 97	23,477,073	0.999919	234,751.75
59-0001 3	A	MADISON 1	71	PLATTE	MADISON 1	6,103,984	0.999919	61,034.89
59-0001 3	A	MADISON 1	84	STANTON	DUFFY 55	1,649,141	0.999919	16,490.07
59-0001 3	A	MADISON 1	84	STANTON	MADISON 1	10,480,914	0.999919	104,800.65
59-0002 3	A	NORFOLK 2	59	MADISON	NORFOLK 2	920,516,619	1.001549	9,219,425.11
59-0002 3	A	NORFOLK 2	59	MADISON	SUNNY MEADOW 3	105,904,909	0.965987	1,023,027.82
59-0002 3	A	NORFOLK 2	59	MADISON	WINTER 20	33,324,186	0.965987	321,907.28
59-0002 3	A	NORFOLK 2	59	MADISON	DEDERMAN 24	1,299,054	0.965987	12,548.68
59-0002 3	A	NORFOLK 2	59	MADISON	WARNERVILLE 25	14,493,593	0.965987	140,006.21
59-0002 3	A	NORFOLK 2	59	MADISON	REICHE 37	42,863,505	0.965987	414,055.97
59-0002 3	A	NORFOLK 2	59	MADISON	GOOD CHEER 48	707,525	1.005232	7,112.28
59-0002 3	A	NORFOLK 2	70	PIERCE	HADAR 15	6,491,415	0.965987	62,706.28
59-0002 3	A	NORFOLK 2	70	PIERCE	NORFOLK 2	982,883	1.001549	9,844.08
59-0002 3	A	NORFOLK 2	70	PIERCE	WINTER 20	4,562,147	0.965987	44,069.79
59-0002 3	A	NORFOLK 2	84	STANTON	DUFFY 55	1,245,445	0.965987	12,030.83
59-0002 3	A	NORFOLK 2	84	STANTON	NORFOLK 2	172,802,797	1.001549	1,730,704.69
59-0002 3	A	NORFOLK 2	84	STANTON	REICHE 37	908,002	0.965987	8,771.18
59-0002 3	A	NORFOLK 2	90	WAYNE	NORFOLK 2	24,629,300	1.001549	246,674.51
59-0005 3	A	BATTLE CREEK 5	59	MADISON	SUNNY MEADOW 3	843,594	1.017054	8,579.83
59-0005 3	A	BATTLE CREEK 5	59	MADISON	BATTLE CREEK 5	137,755,692	1.032465	1,422,279.47
59-0005 3	A	BATTLE CREEK 5	59	MADISON	DEDERMAN 24	2,819,050	1.017054	28,671.25
59-0005 3	A	BATTLE CREEK 5	59	MADISON	WARNERVILLE 25	3,377,138	1.017054	34,347.37
59-0005 3	A	BATTLE CREEK 5	59	MADISON	REICHE 37	81,779	1.017054	831.77
59-0005 3	A	BATTLE CREEK 5	59	MADISON	GOOD CHEER 48	668,031	1.056299	7,056.42
59-0005 3	A	BATTLE CREEK 5	59	MADISON	EMERICK 96	5,453,797	1.017054	55,468.15
59-0005 3	A	BATTLE CREEK 5	59	MADISON	KALAMAZOO 97	5,125,709	1.017054	52,131.23
59-0005 3	A	BATTLE CREEK 5	70	PIERCE	BATTLE CREEK 5	2,192,640	1.032465	22,638.24
59-0013 3	A	NEWMAN GROVE 13	6	BOONE	SHELL CREEK 57	4,033,782	1.018503	41,084.19
59-0013 3	A	NEWMAN GROVE 13	6	BOONE	NEWMAN GROVE 13	10,322,772	1.018503	105,137.74
59-0013 3	A	NEWMAN GROVE 13	6	BOONE	CLOVERLEAF 95	4,677,687	1.018503	47,642.38
59-0013 3	A	NEWMAN GROVE 13	59	MADISON	NEWMAN GROVE 13	44,015,851	1.018503	448,302.75
59-0013 3	A	NEWMAN GROVE 13	59	MADISON	CLOVERLEAF 95	4,911,094	1.018503	50,019.66
59-0013 3	A	NEWMAN GROVE 13	59	MADISON	EMERICK 96	4,590,808	1.018503	46,757.55
59-0013 3	A	NEWMAN GROVE 13	59	MADISON	KALAMAZOO 97	15,161,418	1.018503	154,419.53
59-0013 3	A	NEWMAN GROVE 13	71	PLATTE	NEWMAN GROVE 13	56,034,228	1.018503	570,710.31
59-0080 3	A	ELKHORN VALLEY 80	2	ANTELOPE	ELKHORN VALLEY 80	51,725,796	1.202624	622,066.91
59-0080 3	A	ELKHORN VALLEY 80	6	BOONE	ELKHORN VALLEY 80	3,102,956	1.202624	37,316.89

Table 13 School Systems 2002-2003 Detail of Base Schools & Counties within each School System

System Code/Class	Affil/Jnd	School System Name	County		Base School Code/Class	2002 Total Value	Tax Rate (exclud.bond)	2002 Taxes (exclud.bond)	
			Number & Name	Base School District					
59-0080 3	A	ELKHORN VALLEY 80	6	BOONE	CLOVERLEAF 95	59-0095 1	2,807,907	1.202624	33,768.56
59-0080 3	A	ELKHORN VALLEY 80	59	MADISON	ELKHORN VALLEY 80	59-0080 3	62,497,620	1.202624	751,611.42
59-0080 3	A	ELKHORN VALLEY 80	59	MADISON	CLOVERLEAF 95	59-0095 1	4,780,210	1.202624	57,488.03
59-0080 3	A	ELKHORN VALLEY 80	59	MADISON	EMERICK 96	59-0096 1	13,530,104	1.202624	162,716.25
59-0080 3	A	ELKHORN VALLEY 80	70	PIERCE	ELKHORN VALLEY 80	59-0080 3	18,753,662	1.202624	225,536.09
60-0090 6	J	MCPHERSON CO HIGH 90	56	LINCOLN	HALL 5	56-0005 1	2,507,371	0.870866	21,835.84
60-0090 6	J	MCPHERSON CO HIGH 90	56	LINCOLN	ROSEDALE 82	56-0082 1	284,527	0.870866	2,477.85
60-0090 6	J	MCPHERSON CO HIGH 90	60	MCPHERSON	TRYON 4	60-0004 1	45,757,684	0.906429	414,760.96
60-0090 6	J	MCPHERSON CO HIGH 90	60	MCPHERSON	DALY 26	60-0026 1	11,718,825	0.870866	102,055.20
60-0090 6	J	MCPHERSON CO HIGH 90	60	MCPHERSON	STARR 28	60-0028 1	20,046,678	0.870866	174,579.65
60-0090 6	J	MCPHERSON CO HIGH 90	60	MCPHERSON	RINGGOLD 59	60-0059 1	10,186,617	0.870866	88,711.69
60-0090 6	J	MCPHERSON CO HIGH 90	60	MCPHERSON	CENTER VALLEY 12	03-0012 1	1,485,960	0.870866	12,940.73
61-0004 3		CENTRAL CITY 4	41	HAMILTON	CENTRAL CITY	61-0004 3	27,585,520	1.207115	332,988.95
61-0004 3		CENTRAL CITY 4	61	MERRICK	CENTRAL CITY 4	61-0004 3	290,424,305	1.207115	3,505,755.18
61-0049 3		PALMER 49	47	HOWARD	PALMER 49	61-0049 3	11,888,891	0.999096	118,781.54
61-0049 3		PALMER 49	61	MERRICK	PALMER 49	61-0049 3	58,827,536	0.999096	587,743.68
61-0049 3		PALMER 49	63	NANCE	PALMER 49	61-0049 3	20,138,748	0.999096	201,205.43
62-0021 3	A	BAYARD 21	4	BANNER	BAYARD 21	62-0021 3	2,456,896	1.156041	28,402.72
62-0021 3	A	BAYARD 21	7	BOX BUTTE	ANGORA 41	62-0041 1	73,778	1.156041	852.91
62-0021 3	A	BAYARD 21	62	MORRILL	BAYARD 21	62-0021 3	74,909,894	1.156041	865,989.09
62-0021 3	A	BAYARD 21	62	MORRILL	ANGORA 41	62-0041 1	4,845,326	1.156041	56,013.96
62-0021 3	A	BAYARD 21	62	MORRILL	HILL 44	62-0044 1	5,157,582	1.156041	59,623.76
62-0021 3	A	BAYARD 21	79	SCOTTS BLUFF	BAYARD 21	62-0021 3	26,125,858	1.156041	302,025.74
62-0063 3	A	BRIDGEPORT 63	7	BOX BUTTE	BRIDGEPORT 63	62-0063 3	2,192,128	0.929150	20,368.21
62-0063 3	A	BRIDGEPORT 63	62	MORRILL	ANGORA 41	62-0041 1	21,011,182	0.911048	191,421.95
62-0063 3	A	BRIDGEPORT 63	62	MORRILL	HILL 44	62-0044 1	8,606,682	0.911048	78,411.00
62-0063 3	A	BRIDGEPORT 63	62	MORRILL	BRIDGEPORT 63	62-0063 3	149,421,248	0.929150	1,388,347.53
62-0063 3	A	BRIDGEPORT 63	62	MORRILL	BROADWATER 128	62-0128 1	6,589,272	0.911048	60,031.43
63-0001 3	A	FULLERTON 1	6	BOONE	FULLERTON 1	63-0001 3	194,233	0.900687	1,749.43
63-0001 3	A	FULLERTON 1	6	BOONE	BELGRADE 8	63-0008 1	587,662	0.900687	5,293.00
63-0001 3	A	FULLERTON 1	61	MERRICK	FULLERTON 1	63-0001 3	4,781,053	0.900687	43,062.31
63-0001 3	A	FULLERTON 1	63	NANCE	FULLERTON 1	63-0001 3	127,313,066	0.900687	1,146,692.24
63-0001 3	A	FULLERTON 1	63	NANCE	SHADY NOOK 2	63-0002 1	6,740,192	0.900687	60,708.03
63-0001 3	A	FULLERTON 1	63	NANCE	BELGRADE 8	63-0008 1	10,943,739	0.900687	98,568.83
63-0030 3	A	TWIN RIVER 30	61	MERRICK	TWIN RIVER 30	63-0030 3	47,136,582	0.979218	461,569.94
63-0030 3	A	TWIN RIVER 30	63	NANCE	SHADY NOOK 2	63-0002 1	7,597,772	0.979218	74,398.75
63-0030 3	A	TWIN RIVER 30	63	NANCE	TWIN RIVER 30	63-0030 3	85,239,712	0.979218	834,682.60
63-0030 3	A	TWIN RIVER 30	71	PLATTE	TWIN RIVER 30	63-0030 3	102,350,099	0.979218	1,002,230.72
63-0030 3	A	TWIN RIVER 30	72	POLK	TWIN RIVER 30	63-0030 3	17,716,297	0.979218	173,481.25
64-0023 3	A	JOHNSON-BROCK 23	49	JOHNSON	ELK CREEK 10	49-0010 1	2,218,302	1.171347	25,984.03
64-0023 3	A	JOHNSON-BROCK 23	49	JOHNSON	JOHNSON-BROCK 23	64-0023 3	12,369,402	1.199700	148,395.69
64-0023 3	A	JOHNSON-BROCK 23	64	NEMAHA	JOHNSON-BROCK 23	64-0023 3	110,085,156	1.199700	1,320,737.74
64-0023 3	A	JOHNSON-BROCK 23	64	NEMAHA	ELK CREEK 10	49-0010 1	1,269,678	1.171347	14,872.34
64-0023 3	A	JOHNSON-BROCK 23	66	OTOE	JOHNSON-BROCK 23	64-0023 3	2,054,698	1.199700	24,650.23
64-0023 3	A	JOHNSON-BROCK 23	67	PAWNEE	ELK CREEK 10	49-0010 1	104,440	1.171347	1,223.35
64-0023 3	A	JOHNSON-BROCK 23	74	RICHARDSON	JOHNSON-BROCK 23	64-0023 3	175,411	1.199700	2,104.41
64-0029 3	A	AUBURN 29	64	NEMAHA	AUBURN 29	64-0029 3	234,872,143	1.059221	2,487,816.01
64-0029 3	A	AUBURN 29	64	NEMAHA	LOCUST GROVE 32	64-0032 1	15,766,013	1.050404	165,606.85
64-0029 3	A	AUBURN 29	64	NEMAHA	BROWNVILLE 34	64-0034 1	8,224,392	1.050404	86,389.29
65-2005 3	U	SO CENTRAL NE UNIF 5	1	ADAMS	SANDY CREEK 1C (SoCentrl Unif5)	18-0501 3	3,987,175	1.037257	41,357.25
65-2005 3	U	SO CENTRAL NE UNIF 5	1	ADAMS	LAWRENCE 71 (SoCentrl NEUnif5)	65-0071 3	507,280	1.037257	5,261.80
65-2005 3	U	SO CENTRAL NE UNIF 5	18	CLAY	SANDY CREEK 1C (SoCentrl Unif5)	18-0501 3	159,513,863	1.037300	1,654,637.30
65-2005 3	U	SO CENTRAL NE UNIF 5	18	CLAY	LAWRENCE 71 (SoCentrl NEUnif5)	65-0071 3	1,568,249	1.037300	16,267.45
65-2005 3	U	SO CENTRAL NE UNIF 5	65	NUCKOLLS	SUPERIOR 11 (SoCentrlNE Unif5)	65-0011 3	102,690,818	1.037257	1,065,167.69
65-2005 3	U	SO CENTRAL NE UNIF 5	65	NUCKOLLS	NELSON 15 (SoCentrlNE Unif5)	65-0015 3	73,158,691	1.037257	758,843.65
65-2005 3	U	SO CENTRAL NE UNIF 5	65	NUCKOLLS	LAWRENCE 71 (SoCentrl NEUnif5)	65-0071 3	31,993,640	1.037257	331,856.27
65-2005 3	U	SO CENTRAL NE UNIF 5	65	NUCKOLLS	SANDY CREEK 1C(SoCentrl Unif5)	18-0501 3	13,699,429	1.037257	142,098.28
65-2005 3	U	SO CENTRAL NE UNIF 5	65	NUCKOLLS	GUIDE ROCK R1(SoCentrlNEUnif5)	91-0501 3	6,761,249	1.037257	70,131.53
65-2005 3	U	SO CENTRAL NE UNIF 5	85	THAYER	SUPERIOR 11 (SoCentrlNE Unif5)	65-0011 3	148,014	1.037257	1,535.28
65-2005 3	U	SO CENTRAL NE UNIF 5	91	WEBSTER	GUIDE ROCK R1(SoCentrlNEUnif5)	91-0501 3	36,441,726	1.037257	377,994.31
65-2005 3	U	SO CENTRAL NE UNIF 5	91	WEBSTER	SUPERIOR 11 (SoCentrlNE Unif5)	65-0011 3	608,310	1.037257	6,309.78
65-2005 3	U	SO CENTRAL NE UNIF 5	91	WEBSTER	LAWRENCE 71 (SoCentrl NEUnif5)	65-0071 3	10,917,041	1.037257	113,237.84
66-0027 3	A	SYRACUSE-DUNBAR-AVOCA 27	13	CASS	SYRACUSE-DUNBAR-AVOCA 27	66-0027 3	18,469,419	1.030296	190,289.78
66-0027 3	A	SYRACUSE-DUNBAR-AVOCA 27	49	JOHNSON	SYRACUSE-DUNBAR-AVOCA 27	66-0027 3	322,529	1.030296	3,323.00
66-0027 3	A	SYRACUSE-DUNBAR-AVOCA 27	66	OTOE	SMALLFOOT 11	66-0011 1	8,243,948	1.020051	84,092.55
66-0027 3	A	SYRACUSE-DUNBAR-AVOCA 27	66	OTOE	UNADILLA 20	66-0020 1	44,529,345	1.034792	460,786.18
66-0027 3	A	SYRACUSE-DUNBAR-AVOCA 27	66	OTOE	SYRACUSE-DUNBAR-AVOCA 27	66-0027 3	227,735,500	1.030296	2,346,349.84
66-0027 3	A	SYRACUSE-DUNBAR-AVOCA 27	66	OTOE	OTOE 78	66-0078 1	14,843,964	1.020051	151,415.98
66-0111 3	A	NEBRASKA CITY 111	13	CASS	NEBRASKA CITY 111	66-0111 3	34,549,264	1.021091	352,779.60
66-0111 3	A	NEBRASKA CITY 111	64	NEMAHA	NEBRASKA CITY 111	66-0111 3	341,173	1.020664	3,482.23
66-0111 3	A	NEBRASKA CITY 111	66	OTOE	SMALLFOOT 11	66-0011 1	9,652,485	0.994438	95,987.99
66-0111 3	A	NEBRASKA CITY 111	66	OTOE	MCCARTNEY 17	66-0017 1	52,634,297	0.994438	523,415.53
66-0111 3	A	NEBRASKA CITY 111	66	OTOE	HAZEL DELL 36	66-0036 1	19,259,246	0.994438	191,521.31
66-0111 3	A	NEBRASKA CITY 111	66	OTOE	NEBRASKA CITY 111	66-0111 3	358,536,879	1.020664	3,659,457.33
66-0501 3	A	PALMYRA ORI	55	LANCASTER	CHENEY 153	55-0153 1	4,351,096	1.019447	44,357.12

Table 13 School Systems 2002-2003 Detail of Base Schools & Counties within each School System

System Code/Class	Affil/Jnd Unified	School System Name	County		Base School Code/Class	2002 Total Value	Tax Rate (exclud.bond)	2002 Taxes (exclud.bond)
			Number & Name	Base School District				
66-0501 3	A	PALMYRA OR1	55 LANCASTER	PALMYRA OR1	66-0501 3	79,129,148	1.020398	807,432.24
66-0501 3	A	PALMYRA OR1	66 OTOE	PALMYRA OR1	66-0501 3	109,999,785	1.020398	1,122,435.83
67-0001 3		PAWNEE CITY 1	67 PAWNEE	PAWNEE CITY 1	67-0001 3	94,585,247	1.174832	1,111,217.76
67-0001 3		PAWNEE CITY 1	74 RICHARDSON	PAWNEE CITY 1	67-0001 3	1,374,201	1.174832	16,144.55
67-0069 3		LEWISTON 69	34 GAGE	LEWISTON 69	67-0069 3	30,097,264	0.900001	270,876.68
67-0069 3		LEWISTON 69	49 JOHNSON	LEWISTON 69	67-0069 3	20,999,440	0.900001	188,995.25
67-0069 3		LEWISTON 69	67 PAWNEE	LEWISTON 69	67-0069 3	63,488,233	0.900001	571,396.29
68-0001 3		GRANT 1	15 CHASE	GRANT 1	68-0001 3	16,829,235	1.022200	172,028.43
68-0001 3		GRANT 1	51 KEITH	GRANT 1	68-0001 3	962,305	1.022200	9,836.69
68-0001 3		GRANT 1	68 PERKINS	GRANT 1	68-0001 3	199,885,918	1.022200	2,043,234.05
68-0112 2		WHEATLAND 112	15 CHASE	WHEATLAND 112	68-0112 2	4,860,012	0.980459	47,650.41
68-0112 2		WHEATLAND 112	51 KEITH	WHEATLAND 112	68-0112 2	481,397	0.980459	4,719.91
68-0112 2		WHEATLAND 112	56 LINCOLN	WHEATLAND 112	68-0112 2	361,452	0.980459	3,543.89
68-0112 2		WHEATLAND 112	68 PERKINS	WHEATLAND 112	68-0112 2	94,106,264	0.980459	922,673.46
69-0044 3	A	HOLDREGE 44	42 HARLAN	HOLDREGE 44	69-0044 3	11,669,585	1.024550	119,560.84
69-0044 3	A	HOLDREGE 44	42 HARLAN	DISTRICT R7	69-0507 1	3,261,902	1.024550	33,419.87
69-0044 3	A	HOLDREGE 44	69 PHELPS	HOLDREGE 44	69-0044 3	176,772,667	1.024554	1,811,131.44
69-0044 3	A	HOLDREGE 44	69 PHELPS	FUNK 74	69-0074 1	36,271,086	1.024554	371,616.82
69-0044 3	A	HOLDREGE 44	69 PHELPS	DISTRICT R4	69-0504 1	49,062,734	1.024554	502,674.18
69-0044 3	A	HOLDREGE 44	69 PHELPS	DISTRICT R6	69-0506 1	44,536,297	1.024554	456,298.48
69-0044 3	A	HOLDREGE 44	69 PHELPS	DISTRICT R7	69-0507 1	107,740,824	1.024554	1,103,862.98
69-0054 3		BERTRAND 54	37 GOSPER	BERTRAND 54	69-0054 3	70,993,073	1.145000	812,870.72
69-0054 3		BERTRAND 54	69 PHELPS	BERTRAND 54	69-0054 3	97,103,104	1.145000	1,111,830.56
69-0055 2	A	LOOMIS 55	42 HARLAN	LOOMIS 55	69-0055 2	79,745	1.011880	806.92
69-0055 2	A	LOOMIS 55	42 HARLAN	DISTRICT R7	69-0507 1	3,760,130	1.011880	38,048.05
69-0055 2	A	LOOMIS 55	69 PHELPS	LOOMIS 55	69-0055 2	105,192,789	1.011878	1,064,422.60
69-0055 2	A	LOOMIS 55	69 PHELPS	DISTRICT R4	69-0504 1	11,697,129	1.011878	118,360.73
69-0055 2	A	LOOMIS 55	69 PHELPS	DISTRICT R6	69-0506 1	10,012,553	1.011878	101,314.79
69-0055 2	A	LOOMIS 55	69 PHELPS	DISTRICT R7	69-0507 1	10,112,735	1.011878	102,328.52
70-0002 3	A	PIERCE 2	59 MADISON	DEDERMAN 24	59-0024 1	298,291	0.931266	2,777.91
70-0002 3	A	PIERCE 2	70 PIERCE	PIERCE 2	70-0002 3	190,653,219	1.023472	1,951,282.51
70-0002 3	A	PIERCE 2	70 PIERCE	HADAR 15	70-0015 1	15,421,139	0.931266	143,611.93
70-0002 3	A	PIERCE 2	70 PIERCE	WINTER 20	59-0020 1	284,298	0.931266	2,647.59
70-0002 3	A	PIERCE 2	90 WAYNE	PIERCE 2	70-0002 3	9,553,969	1.023472	97,782.20
70-0005 3	A	PLAINVIEW 5	2 ANTELOPE	SUNNYSIDE 35	02-0035 1	1,586,494	0.969148	15,375.48
70-0005 3	A	PLAINVIEW 5	2 ANTELOPE	PLAINVIEW 5	70-0005 3	55,497,095	0.969148	537,849.00
70-0005 3	A	PLAINVIEW 5	54 KNOX	PLAINVIEW 5	70-0005 3	2,508,878	0.969148	24,314.74
70-0005 3	A	PLAINVIEW 5	70 PIERCE	PLAINVIEW 5	70-0005 3	114,396,177	0.969148	1,108,668.15
70-0542 3		OSMOND 42R	54 KNOX	OSMOND 42R	70-0542 3	2,366,866	1.045839	24,753.61
70-0542 3		OSMOND 42R	70 PIERCE	OSMOND 42R	70-0542 3	101,048,239	1.045839	1,056,802.13
71-0001 3		COLUMBUS 1	12 BUTLER	COLUMBUS 1	71-0001 3	4,079,171	1.003938	40,952.35
71-0001 3		COLUMBUS 1	71 PLATTE	COLUMBUS 1	71-0001 3	977,667,458	1.003938	9,815,175.60
71-0001 3		COLUMBUS 1	72 POLK	COLUMBUS 1	71-0001 3	361,846	1.003938	3,632.71
71-0005 3	A	LAKEVIEW COMMUNITY 5	12 BUTLER	LAKEVIEW COMMUNITY 5	71-0005 3	232,340	0.936345	2,175.50
71-0005 3	A	LAKEVIEW COMMUNITY 5	19 COLFAX	DISTRICT 5R	19-0505 1	6,713,946	0.890217	59,768.69
71-0005 3	A	LAKEVIEW COMMUNITY 5	71 PLATTE	DISTRICT 33	71-0033 1	6,818,186	0.890217	60,696.65
71-0005 3	A	LAKEVIEW COMMUNITY 5	71 PLATTE	DISTRICT 5R	19-0505 1	435,107	0.890217	3,873.39
71-0005 3	A	LAKEVIEW COMMUNITY 5	71 PLATTE	LAKEVIEW COMMUNITY 5	71-0005 3	501,979,206	0.936345	4,700,256.81
71-0067 3	A	HUMPHREY 67	59 MADISON	KALAMAZOO 97	59-0097 1	4,590,660	0.492401	22,601.51
71-0067 3	A	HUMPHREY 67	71 PLATTE	DISTRICT 33	71-0033 1	4,849,661	0.492401	23,879.82
71-0067 3	A	HUMPHREY 67	71 PLATTE	HUMPHREY 67	71-0067 3	244,670,085	0.492401	1,204,758.18
72-0015 3		STROMSBURG-BENEDICT 15	72 POLK	STROMSBURG-BENEDICT 15	72-0015 3	157,605,192	1.002939	1,580,684.02
72-0015 3		STROMSBURG-BENEDICT 15	93 YORK	STROMSBURG-BENEDICT 15	72-0015 3	88,804,939	1.002939	890,659.52
72-0019 3		OSCEOLA 19	72 POLK	OSCEOLA 19	72-0019 3	155,844,306	1.067989	1,664,400.16
72-0032 3		SHELBY 32	12 BUTLER	SHELBY 32	72-0032 3	10,869,509	0.998116	108,490.24
72-0032 3		SHELBY 32	72 POLK	SHELBY 32	72-0032 3	140,697,554	0.998116	1,404,325.04
72-0075 3		HIGH PLAINS COMMUNITY 75	41 HAMILTON	HIGH PLAINS COMMUNITY 75	72-0075 3	52,016,593	1.019300	530,205.17
72-0075 3		HIGH PLAINS COMMUNITY 75	61 MERRICK	HIGH PLAINS COMMUNITY 75	72-0075 3	96,721,554	1.019300	985,882.74
72-0075 3		HIGH PLAINS COMMUNITY 75	63 NANCE	HIGH PLAINS COMMUNITY 75	72-0075 3	2,907,735	1.019300	29,638.55
72-0075 3		HIGH PLAINS COMMUNITY 75	72 POLK	HIGH PLAINS COMMUNITY 75	72-0075 3	67,613,052	1.019300	689,179.81
72-0075 3		HIGH PLAINS COMMUNITY 75	93 YORK	HIGH PLAINS COMMUNITY 75	72-0075 3	28,890,511	1.019300	294,481.12
73-0017 3	A	MCCOOK 17	32 FRONTIER	MCCOOK 17	73-0017 3	957,596	1.232723	11,804.49
73-0017 3	A	MCCOOK 17	32 FRONTIER	DISTRICT 41	73-0041 1	9,325,820	1.232723	114,961.59
73-0017 3	A	MCCOOK 17	43 HAYES	MCCOOK 17	73-0017 3	310,654	1.232723	3,829.50
73-0017 3	A	MCCOOK 17	44 HITCHCOCK	FITCH 8	73-0008 1	759,145	1.232723	9,358.16
73-0017 3	A	MCCOOK 17	44 HITCHCOCK	MCCOOK 17	73-0017 3	4,744,857	1.232723	58,490.92
73-0017 3	A	MCCOOK 17	73 RED WILLOW	FITCH 8	73-0008 1	26,569,344	1.232723	327,526.52
73-0017 3	A	MCCOOK 17	73 RED WILLOW	MCCOOK 17	73-0017 3	327,188,866	1.232723	4,033,332.42
73-0017 3	A	MCCOOK 17	73 RED WILLOW	DISTRICT 41	73-0041 1	21,856,300	1.232723	269,427.62
73-0109 3	A	REPUBLICAN VALLEY 109	32 FRONTIER	REPUBLICAN VALLEY 109	73-0109 3	14,089,806	1.026651	144,653.27
73-0109 3	A	REPUBLICAN VALLEY 109	73 RED WILLOW	FITCH 8	73-0008 1	1,332,495	1.026651	13,680.09
73-0109 3	A	REPUBLICAN VALLEY 109	73 RED WILLOW	REPUBLICAN VALLEY 109	73-0109 3	72,584,481	1.026651	745,189.45
73-0170 2	A	TWIN VALLEY 170	32 FRONTIER	TWIN VALLEY 170	73-0170 2	10,043,727	1.032963	103,747.99
73-0170 2	A	TWIN VALLEY 170	33 FURNAS	TWIN VALLEY 170	73-0170 2	23,400,817	1.032963	241,721.78
73-0170 2	A	TWIN VALLEY 170	73 RED WILLOW	FITCH 8	73-0008 1	75,656	1.032963	781.51

Table 13 School Systems 2002-2003 Detail of Base Schools & Counties within each School System

System Code/Class	Affil/Jnd	School System Name	County		Base School Code/Class	2002 Total Value	Tax Rate (exclud.bond)	2002 Taxes (exclud.bond)
			Number & Name	Base School District				
73-0170 2	A	TWIN VALLEY 170	73 RED WILLOW	TWIN VALLEY 170	73-0170 2	95,744,456	1.032963	989,004.89
74-0056 3	A	FALLS CITY 56	64 NEMAHA	FALLS CITY 56	74-0056 3	1,520,380	0.997689	15,168.65
74-0056 3	A	FALLS CITY 56	74 RICHARDSON	MAPLE GROVE 47	74-0047 1	15,360,497	0.900771	138,362.97
74-0056 3	A	FALLS CITY 56	74 RICHARDSON	FALLS CITY 56	74-0056 3	266,922,317	0.997689	2,663,055.81
74-0501 3		SOUTHEAST RN1	64 NEMAHA	SOUTHEAST RN1	74-0501 3	51,583,511	1.013993	523,053.36
74-0501 3		SOUTHEAST RN1	74 RICHARDSON	SOUTHEAST RN1	74-0501 3	63,062,148	1.013993	639,445.92
74-0515 3		DAWSON-VERDON 15C	74 RICHARDSON	DAWSON-VERDON 15C	74-0515 3	57,581,144	1.025438	590,459.11
74-2007 3	U	HUMBOLDT-TABLE RK STEIN UNIF	49 JOHNSON	ELK CREEK 10	49-0010 1	5,139,432	1.008564	51,834.48
74-2007 3	U	HUMBOLDT-TABLE RK STEIN UNIF	49 JOHNSON	TABLE ROCK33 (HumbldTbRkUnif)	67-0033 3	44,898	1.028191	461.64
74-2007 3	U	HUMBOLDT-TABLE RK STEIN UNIF	64 NEMAHA	ELK CREEK 10	49-0010 1	311,040	1.008564	3,137.04
74-2007 3	U	HUMBOLDT-TABLE RK STEIN UNIF	67 PAWNEE	TABLE ROCK33 (HumbldTbRkUnif)	67-0033 3	51,401,934	1.028191	528,510.17
74-2007 3	U	HUMBOLDT-TABLE RK STEIN UNIF	67 PAWNEE	ELK CREEK 10	49-0010 1	1,720,671	1.008564	17,354.11
74-2007 3	U	HUMBOLDT-TABLE RK STEIN UNIF	67 PAWNEE	HUMBOLDT 37 (Humbld TbRk Unif)	74-0037 3	758,599	1.028191	7,799.86
74-2007 3	U	HUMBOLDT-TABLE RK STEIN UNIF	74 RICHARDSON	HUMBOLDT 37 (Humbld TbRk Unif)	74-0037 3	69,209,701	1.028191	711,608.13
75-0100 6	J	ROCK CO HIGH 100	9 BROWN	BASSETT ELEM 74	75-0074 1	991,782	0.966321	9,583.82
75-0100 6	J	ROCK CO HIGH 100	75 ROCK	NEWPORT 18	75-0018 1	36,639,029	0.939602	344,261.05
75-0100 6	J	ROCK CO HIGH 100	75 ROCK	PONY LAKE 30	75-0030 1	11,189,991	0.939602	105,141.38
75-0100 6	J	ROCK CO HIGH 100	75 ROCK	PLEASANT HILL 55	75-0055 1	6,171,361	0.939602	57,986.23
75-0100 6	J	ROCK CO HIGH 100	75 ROCK	ROSE 72	75-0072 1	30,309,910	0.956260	289,841.55
75-0100 6	J	ROCK CO HIGH 100	75 ROCK	BASSETT ELEM 74	75-0074 1	88,956,838	0.966321	859,608.61
75-0100 6	J	ROCK CO HIGH 100	75 ROCK	SYBRANT 77	75-0077 1	7,171,479	0.939602	67,383.36
76-0002 3	A	CRETE 2	34 GAGE	CRETE 2	76-0002 3	267,782	1.101021	2,948.34
76-0002 3	A	CRETE 2	55 LANCASTER	ROKEBY 152	55-0152 1	10,324,399	0.991103	102,325.43
76-0002 3	A	CRETE 2	55 LANCASTER	OLIVE BRANCH 158	55-0158 1	6,112,107	0.991103	60,577.28
76-0002 3	A	CRETE 2	55 LANCASTER	CRETE 2	76-0002 3	139,385,682	1.101021	1,534,665.63
76-0002 3	A	CRETE 2	76 SALINE	CRETE 2	76-0002 3	212,365,450	1.101021	2,338,188.52
76-0002 3	A	CRETE 2	76 SALINE	VALLEY VIEW 18	76-0018 1	10,402,383	0.991103	103,098.31
76-0002 3	A	CRETE 2	76 SALINE	DIAMOND 31	76-0031 1	10,594,156	0.991103	104,999.12
76-0002 3	A	CRETE 2	80 SEWARD	CRETE 2	76-0002 3	12,737,213	1.101021	140,239.35
76-0002 3	A	CRETE 2	80 SEWARD	VALLEY VIEW 18	76-0018 1	133,522	0.991103	1,323.36
76-0044 3	A	DORCHESTER 44	76 SALINE	DIAMOND 31	76-0031 1	1,859,160	1.019052	18,945.83
76-0044 3	A	DORCHESTER 44	76 SALINE	DORCHESTER 44	76-0044 3	99,576,670	1.019052	1,014,738.25
76-0044 3	A	DORCHESTER 44	80 SEWARD	DORCHESTER 44	76-0044 3	8,045,201	1.019052	81,984.79
76-0068 3		FRIEND 68	30 FILLMORE	FRIEND 68	76-0068 3	642,928	1.021550	6,567.82
76-0068 3		FRIEND 68	76 SALINE	FRIEND 68	76-0068 3	115,841,235	1.021550	1,183,376.01
76-0068 3		FRIEND 68	80 SEWARD	FRIEND 68	76-0068 3	17,934,542	1.021550	183,210.33
76-0082 3	A	WILBER-CLATONIA 82	34 GAGE	WILBER-CLATONIA 82	76-0082 3	35,129,207	1.021012	358,673.46
76-0082 3	A	WILBER-CLATONIA 82	55 LANCASTER	OLIVE BRANCH 158	55-0158 1	2,095,305	1.021012	21,393.32
76-0082 3	A	WILBER-CLATONIA 82	55 LANCASTER	WILBER-CLATONIA 82	76-0082 3	1,155,128	1.021012	11,794.00
76-0082 3	A	WILBER-CLATONIA 82	76 SALINE	WILBER-CLATONIA 82	76-0082 3	165,071,471	1.021012	1,685,399.24
77-0001 3		BELLEVUE 1	77 SARPY	BELLEVUE 1	77-0001 3	1,579,145,390	0.996169	15,730,957.38
77-0027 3		PAPILLION-LAVISTA 27	77 SARPY	PAPILLION-LAVISTA 27	77-0027 3	2,073,486,968	1.019674	21,142,806.48
77-0037 3		GRETNA 37	28 DOUGLAS	GRETNA 37	77-0037 3	22,763,580	0.985300	224,290.94
77-0037 3		GRETNA 37	77 SARPY	GRETNA 37	77-0037 3	556,295,379	0.985304	5,481,199.58
77-0046 3		SOUTH SARPY 46	77 SARPY	SOUTH SARPY 46	77-0046 3	639,125,934	0.999948	6,390,927.04
78-0001 3	A	ASHLAND-GREENWOOD 1	13 CASS	ASHLAND-GREENWOOD 1	78-0001 3	84,068,455	0.985716	828,677.26
78-0001 3	A	ASHLAND-GREENWOOD 1	77 SARPY	ASHLAND-GREENWOOD 1	78-0001 3	178,537	0.985740	1,759.91
78-0001 3	A	ASHLAND-GREENWOOD 1	78 SAUNDERS	ASHLAND-GREENWOOD 1	78-0001 3	181,135,935	0.985740	1,785,529.75
78-0001 3	A	ASHLAND-GREENWOOD 1	78 SAUNDERS	CLEAR CREEK 3	78-0003 1	11,616,834	0.953320	110,745.63
78-0009 3		YUTAN 9	78 SAUNDERS	YUTAN 9	78-0009 3	122,225,300	1.077210	1,316,623.28
78-0039 3	A	WAHOO 39	78 SAUNDERS	STANDARD 23	78-0023 1	22,335,390	0.977490	218,326.17
78-0039 3	A	WAHOO 39	78 SAUNDERS	MALMO 36	78-0036 1	15,615,861	0.977490	152,643.46
78-0039 3	A	WAHOO 39	78 SAUNDERS	WAHOO 39	78-0039 3	260,835,944	0.977490	2,549,644.96
78-0039 3	A	WAHOO 39	78 SAUNDERS	DISTRICT 44	78-0044 1	28,505,702	0.977490	278,640.35
78-0039 3	A	WAHOO 39	78 SAUNDERS	ITHACA 50	78-0050 1	18,445,996	0.977490	180,307.78
78-0039 3	A	WAHOO 39	78 SAUNDERS	SOUTH CENTER 70	78-0070 1	15,171,229	0.977490	148,297.31
78-0039 3	A	WAHOO 39	78 SAUNDERS	WESTON 103	78-0103 1	21,154,326	0.977490	206,781.37
78-0072 3	A	MEAD 72	78 SAUNDERS	STANDARD 23	78-0023 1	1,578,531	1.055820	16,666.43
78-0072 3	A	MEAD 72	78 SAUNDERS	MEAD 72	78-0072 3	137,188,589	1.066860	1,463,610.28
78-0104 3	A	PRAGUE 104	78 SAUNDERS	PRAGUE 104	78-0104 3	64,270,029	1.192530	766,439.40
78-0104 3	A	PRAGUE 104	78 SAUNDERS	TOUHY 111	78-0111 1	107,920	1.192530	1,286.98
78-0107 3	A	CEDAR BLUFFS 107	78 SAUNDERS	PLATTEVILLE 11	78-0011 1	68,940,416	0.921180	635,065.39
78-0107 3	A	CEDAR BLUFFS 107	78 SAUNDERS	CEDAR BLUFFS 107	78-0107 3	99,160,444	0.992520	984,187.24
79-0002 3		MINATARE 2	79 SCOTTS BLUFF	MINATARE 2	79-0002 3	25,037,330	0.999900	250,348.75
79-0011 3	A	MORRILL 11	79 SCOTTS BLUFF	MORRILL 11	79-0011 3	115,688,718	0.981770	1,135,797.68
79-0011 3	A	MORRILL 11	79 SCOTTS BLUFF	WHEATLAND 13	79-0013 1	12,743,324	0.972610	123,942.87
79-0011 3	A	MORRILL 11	83 SIOUX	MORRILL 11	79-0011 3	22,126,812	0.981770	217,234.59
79-0016 3	A	GERING 16	79 SCOTTS BLUFF	GERING 16	79-0016 3	316,843,319	1.038830	3,291,463.29
79-0016 3	A	GERING 16	79 SCOTTS BLUFF	HAIG 20	79-0020 1	6,821,843	0.982870	67,049.89
79-0016 3	A	GERING 16	79 SCOTTS BLUFF	CEDAR CANYON 60	79-0060 1	55,778,978	1.000940	558,314.22
79-0031 3		MITCHELL 31	79 SCOTTS BLUFF	MITCHELL 31	79-0031 3	135,003,727	1.033810	1,395,682.20
79-0031 3		MITCHELL 31	83 SIOUX	MITCHELL 31	79-0031 3	15,899,930	1.033810	164,375.05
79-0032 3	A	SCOTTSBLUFF 32	62 MORRILL	HIGHLAND 5	79-0005 1	261,911	0.990920	2,595.33
79-0032 3	A	SCOTTSBLUFF 32	79 SCOTTS BLUFF	HIGHLAND 5	79-0005 1	29,637,528	0.990920	293,684.13
79-0032 3	A	SCOTTSBLUFF 32	79 SCOTTS BLUFF	HAIG 20	79-0020 1	23,587,081	0.990920	233,729.13

Table 13 School Systems 2002-2003 Detail of Base Schools & Counties within each School System

System Code/Class	Affil/Jnd Unifed	School System Name	County		Base School Code/Class	2002 Total Value	Tax Rate (exclud.bond)	2002 Taxes (exclud.bond)
			Number & Name	Base School District				
79-0032 3	A	SCOTTSBLUFF 32	79 SCOTTS BLUFF	SCOTTSBLUFF 32	79-0032 3	699,718,234	0.990920	6,933,648.77
79-0032 3	A	SCOTTSBLUFF 32	79 SCOTTS BLUFF	LAKE MINATARE 64	79-0064 1	34,373,095	0.990920	340,610.02
79-0032 3	A	SCOTTSBLUFF 32	79 SCOTTS BLUFF	LAKE ALICE 65	79-0065 1	23,200,600	1.031580	239,327.20
80-0005 3	A	MILFORD 5	55 LANCASTER	MIDDLE CREEK 38	55-0038 1	13,697,417	0.902740	123,652.06
80-0005 3	A	MILFORD 5	55 LANCASTER	MILFORD 5	80-0005 3	9,043,995	0.913838	82,647.46
80-0005 3	A	MILFORD 5	76 SALINE	MILFORD 5	80-0005 3	564,478	0.913838	5,158.43
80-0005 3	A	MILFORD 5	80 SEWARD	MILFORD 5	80-0005 3	217,908,619	0.913838	1,991,331.63
80-0009 3	A	SEWARD 9	12 BUTLER	SEWARD 9	80-0009 3	18,857,277	1.049969	197,995.58
80-0009 3	A	SEWARD 9	80 SEWARD	SEWARD 9	80-0009 3	572,050,457	1.049969	6,006,352.66
80-0009 3	A	SEWARD 9	80 SEWARD	BEE 93	80-0093 1	10,414,198	1.028602	107,120.68
80-0567 3		CENTENNIAL 67R	12 BUTLER	CENTENNIAL 67R	80-0567 3	12,587,363	1.037411	130,582.69
80-0567 3		CENTENNIAL 67R	72 POLK	CENTENNIAL 67R	80-0567 3	13,153,930	1.037411	136,460.35
80-0567 3		CENTENNIAL 67R	80 SEWARD	CENTENNIAL 67R	80-0567 3	222,468,601	1.037411	2,307,914.06
80-0567 3		CENTENNIAL 67R	93 YORK	CENTENNIAL 67R	80-0567 3	190,126,805	1.037411	1,972,396.48
81-0003 3	A	HAY SPRINGS 3	23 DAWES	ALPHA 3	23-0003 1	108,680	1.122518	1,219.95
81-0003 3	A	HAY SPRINGS 3	23 DAWES	ANTELOPE 44	23-0044 1	3,030,900	1.122518	34,022.40
81-0003 3	A	HAY SPRINGS 3	23 DAWES	PRAIRIE HOME 69	23-0069 1	1,906,300	1.122518	21,398.56
81-0003 3	A	HAY SPRINGS 3	23 DAWES	HAY SPRINGS 3	81-0003 3	1,145,704	1.263917	14,480.75
81-0003 3	A	HAY SPRINGS 3	23 DAWES	MIRAGE FLATS 30	81-0030 1	486,799	1.122518	5,464.41
81-0003 3	A	HAY SPRINGS 3	81 SHERIDAN	HAY SPRINGS 3	81-0003 3	31,215,084	1.263917	394,532.90
81-0003 3	A	HAY SPRINGS 3	81 SHERIDAN	MIRAGE FLATS 30	81-0030 1	22,797,360	1.122518	255,904.48
81-0004 6	J	GORDON HIGH 4	16 CHERRY	PIONEER 26	16-0026 1	18,756,969	0.898941	168,614.14
81-0004 6	J	GORDON HIGH 4	16 CHERRY	MERRIMAN 70	16-0070 1	27,687,837	0.898941	248,897.52
81-0004 6	J	GORDON HIGH 4	16 CHERRY	IRWIN 78	16-0078 1	20,480,129	0.898941	184,104.22
81-0004 6	J	GORDON HIGH 4	16 CHERRY	GORDON ELEM 1	81-0001 1	273,882	0.990550	2,712.97
81-0004 6	J	GORDON HIGH 4	16 CHERRY	NORTH STAR 83	81-0083 1	95,219	0.898941	855.97
81-0004 6	J	GORDON HIGH 4	16 CHERRY	STRASBURGER 131	81-0131 1	4,222,638	0.898941	37,959.06
81-0004 6	J	GORDON HIGH 4	81 SHERIDAN	GORDON ELEM 1	81-0001 1	79,178,021	0.990550	784,297.96
81-0004 6	J	GORDON HIGH 4	81 SHERIDAN	CLINTON 26	81-0026 1	15,997,849	0.898941	143,811.30
81-0004 6	J	GORDON HIGH 4	81 SHERIDAN	NORTH STAR 83	81-0083 1	19,383,984	0.898941	174,250.68
81-0004 6	J	GORDON HIGH 4	81 SHERIDAN	STRASBURGER 131	81-0131 1	11,987,199	0.898941	107,757.88
81-0004 6	J	GORDON HIGH 4	81 SHERIDAN	GOLDEN RULE 133	81-0133 1	10,783,954	0.898941	96,941.41
81-0006 6	J	RUSHVILLE HIGH 6	81 SHERIDAN	RUSHVILLE ELEM 5	81-0005 1	36,350,610	1.141976	415,115.29
81-0006 6	J	RUSHVILLE HIGH 6	81 SHERIDAN	PRAIRIE VIEW 22	81-0022 1	12,243,534	1.111563	136,094.72
81-0006 6	J	RUSHVILLE HIGH 6	81 SHERIDAN	CLINTON 26	81-0026 1	10,473,155	1.111563	116,415.75
81-0006 6	J	RUSHVILLE HIGH 6	81 SHERIDAN	MIRAGE FLATS 30	81-0030 1	7,646,522	1.111563	84,995.89
81-0006 6	J	RUSHVILLE HIGH 6	81 SHERIDAN	BANNER 35	81-0035 1	9,962,071	1.111563	110,734.64
81-0006 6	J	RUSHVILLE HIGH 6	81 SHERIDAN	LAKE SIDE 91	81-0091 1	13,116,581	1.111563	145,799.02
81-0006 6	J	RUSHVILLE HIGH 6	81 SHERIDAN	ANTIOCH 96	81-0096 1	298,766	1.111563	3,320.96
81-0006 6	J	RUSHVILLE HIGH 6	81 SHERIDAN	ROADSIDE 100	81-0100 1	436,229	1.111563	4,848.95
81-0006 6	J	RUSHVILLE HIGH 6	81 SHERIDAN	EXTENSION 129	81-0129 1	16,866,583	1.111563	187,482.77
81-0006 6	J	RUSHVILLE HIGH 6	81 SHERIDAN	BOILING SPRINGS 132	81-0132 1	11,234,147	1.111563	124,874.60
81-0006 6	J	RUSHVILLE HIGH 6	81 SHERIDAN	GOLDEN RULE 133	81-0133 1	7,249,067	1.111563	80,577.98
82-0001 3		LOUP CITY 1	47 HOWARD	LOUP CITY 1	82-0001 3	4,912,007	0.933548	45,855.98
82-0001 3		LOUP CITY 1	82 SHERMAN	LOUP CITY 1	82-0001 3	152,843,896	0.933548	1,426,870.87
82-0001 3		LOUP CITY 1	88 VALLEY	LOUP CITY 1	82-0001 3	6,354,246	0.933548	59,320.01
82-0015 2	A	LITCHFIELD 15	21 CUSTER	MASON CITY 169	21-0169 1	13,549,532	1.151248	155,988.80
82-0015 2	A	LITCHFIELD 15	21 CUSTER	LITCHFIELD 15	82-0015 2	11,177,869	1.151248	128,685.02
82-0015 2	A	LITCHFIELD 15	82 SHERMAN	LITCHFIELD 15	82-0015 2	41,200,511	1.151248	474,320.08
82-0015 2	A	LITCHFIELD 15	82 SHERMAN	HAZARD 32	82-0032 1	5,287,734	1.151248	60,875.00
83-0500 6	J	SIoux CO HIGH 500	23 DAWES	VALLEY STAR 28	23-0028 1	258,748	0.841010	2,176.10
83-0500 6	J	SIoux CO HIGH 500	23 DAWES	BELMONT 39	23-0039 1	39,175	0.841010	329.47
83-0500 6	J	SIoux CO HIGH 500	23 DAWES	HARRISON 7	83-0007 1	3,434,161	0.841010	28,881.64
83-0500 6	J	SIoux CO HIGH 500	83 SIOUX	GLEN 2	83-0002 1	6,249,279	0.841010	52,557.09
83-0500 6	J	SIoux CO HIGH 500	83 SIOUX	BODARC 6	83-0006 1	7,466,326	0.841010	62,792.57
83-0500 6	J	SIoux CO HIGH 500	83 SIOUX	HARRISON 7	83-0007 1	66,440,918	0.841010	558,774.63
83-0500 6	J	SIoux CO HIGH 500	83 SIOUX	CURLY 12	83-0012 1	38,973,542	0.841010	327,771.39
83-0500 6	J	SIoux CO HIGH 500	83 SIOUX	PINK 43	83-0043 1	14,256,079	0.841010	119,895.03
83-0500 6	J	SIoux CO HIGH 500	83 SIOUX	HILLVIEW 51	83-0051 1	20,521,972	0.841010	172,591.81
83-0500 6	J	SIoux CO HIGH 500	83 SIOUX	PANHANDLE 68	83-0068 1	10,007,243	0.841010	84,161.95
83-0500 6	J	SIoux CO HIGH 500	83 SIOUX	CHALK BUTTE 73	83-0073 1	14,809,298	0.841010	124,547.76
83-0500 6	J	SIoux CO HIGH 500	83 SIOUX	VALLEY STAR 28	23-0028 1	673,957	0.841010	5,668.05
84-0003 3	A	STANTON 3	84 STANTON	STANTON 3	84-0003 3	132,848,113	1.076910	1,430,654.61
84-0003 3	A	STANTON 3	84 STANTON	DUFFY 55	84-0055 1	10,371,510	1.054100	109,326.09
84-0003 3	A	STANTON 3	84 STANTON	GOOD CHEER 48	59-0048 1	164,255	1.054100	1,731.41
85-0060 3		DESHLER 60	65 NUCKOLLS	DESHLER 60	85-0060 3	23,333,429	1.192000	278,134.48
85-0060 3		DESHLER 60	85 THAYER	DESHLER 60	85-0060 3	102,247,074	1.192000	1,218,784.95
85-0070 3	A	THAYER CENTRAL COMM 70	65 NUCKOLLS	THAYER CENTRAL COMM 70	85-0070 3	3,781,961	1.276752	48,286.27
85-0070 3	A	THAYER CENTRAL COMM 70	85 THAYER	THAYER CENTRAL COMM 70	85-0070 3	197,467,562	1.276752	2,521,170.88
85-0070 3	A	THAYER CENTRAL COMM 70	85 THAYER	CARLETON 26	85-0026 1	6,682,315	1.259182	84,142.50
85-2001 2	U	BRUNING-DAVENPORT UNIF	18 CLAY	DAVENPORT 47 (Brun-Davpt Unif)	85-0047 2	1,981,911	1.039110	20,594.04
85-2001 2	U	BRUNING-DAVENPORT UNIF	30 FILLMORE	STRANG 36	30-0036 1	1,478,513	1.039110	15,363.38
85-2001 2	U	BRUNING-DAVENPORT UNIF	30 FILLMORE	OHIOVA 40	30-0040 1	19,425,200	1.039110	201,849.13
85-2001 2	U	BRUNING-DAVENPORT UNIF	30 FILLMORE	DAVENPORT 47 (Brun-Davpt Unif)	85-0047 2	581,830	1.039110	6,045.86
85-2001 2	U	BRUNING-DAVENPORT UNIF	30 FILLMORE	BRUNING 94 (Brun-Davpt Unif)	85-0094 2	15,391,907	1.039110	159,938.79

Table 13 School Systems 2002-2003 Detail of Base Schools & Counties within each School System

System Code/Class	Affil/Jnd Unifed	School System Name	County		Base School Code/Class	2002 Total Value	Tax Rate (exclud.bond)	2002 Taxes (exclud.bond)
			Number & Name	Base School District				
85-2001 2	U	BRUNING-DAVENPORT UNIF	65 NUCKOLLS	DAVENPORT 47 (Brun-Davpt Unif)	85-0047 2	44,473,318	1.039110	462,126.69
85-2001 2	U	BRUNING-DAVENPORT UNIF	85 THAYER	CARLETON 26	85-0026 1	22,489,741	1.003895	225,773.33
85-2001 2	U	BRUNING-DAVENPORT UNIF	85 THAYER	DAVENPORT 47 (Brun-Davpt Unif)	85-0047 2	40,738,098	1.039110	423,313.47
85-2001 2	U	BRUNING-DAVENPORT UNIF	85 THAYER	BRUNING 94 (Brun-Davpt Unif)	85-0094 2	55,815,436	1.039110	579,983.80
85-2001 2	U	BRUNING-DAVENPORT UNIF	85 THAYER	OHIOWA 40	30-0040 1	1,328,538	1.003895	13,337.11
86-0001 6	J	THEDFORD HIGH 1	16 CHERRY	BROWNLEE 52	16-0052 1	23,808,909	1.014450	241,529.41
86-0001 6	J	THEDFORD HIGH 1	86 THOMAS	THEDFORD ELEM 4	86-0004 1	70,323,340	1.012330	711,904.34
87-0001 3	A	PENDER 1	20 CUMING	DISTRICT 82	20-0082 1	31,968,944	1.022800	326,978.36
87-0001 3	A	PENDER 1	20 CUMING	PENDER 1	87-0001 3	1,413,505	1.022800	14,457.33
87-0001 3	A	PENDER 1	87 THURSTON	PENDER 1	87-0001 3	106,171,181	1.022800	1,085,918.84
87-0001 3	A	PENDER 1	90 WAYNE	PENDER 1	87-0001 3	10,288,807	1.022800	105,233.92
87-0013 3		WALTHILL 13	87 THURSTON	WALTHILL 13	87-0013 3	46,120,498	1.000000	461,204.98
87-0016 3		MACY 16	87 THURSTON	MACY 16	87-0016 3	5,430,788	0.979580	53,198.91
87-0017 3		WINNEBAGO 17	87 THURSTON	WINNEBAGO 17	87-0017 3	22,996,031	1.000000	229,960.31
87-0561 3		EMERSON-HUBBARD 61R	22 DAKOTA	EMERSON-HUBBARD 61R	87-0561 3	64,330,523	1.026080	660,082.65
87-0561 3		EMERSON-HUBBARD 61R	26 DIXON	EMERSON-HUBBARD 61R	87-0561 3	29,668,090	1.026080	304,418.33
87-0561 3		EMERSON-HUBBARD 61R	87 THURSTON	EMERSON-HUBBARD 61R	87-0561 3	26,004,483	1.026080	266,826.80
88-0005 3	A	ORD 5	21 CUSTER	ORD 5	88-0005 3	8,775,380	1.033190	90,666.52
88-0005 3	A	ORD 5	21 CUSTER	FAIRPLAY 26	88-0026 1	92,177	1.033190	952.38
88-0005 3	A	ORD 5	36 GARFIELD	ORD 5	88-0005 3	7,458,869	1.033190	77,064.32
88-0005 3	A	ORD 5	39 GREELEY	ORD 5	88-0005 3	564,495	1.033190	5,832.30
88-0005 3	A	ORD 5	88 VALLEY	ORD 5	88-0005 3	144,670,591	1.033190	1,494,722.52
88-0005 3	A	ORD 5	88 VALLEY	VALLEYSIDE 10	88-0010 1	13,208,449	1.033190	136,468.33
88-0005 3	A	ORD 5	88 VALLEY	VINTON 23	88-0023 1	19,171,471	1.033190	198,077.81
88-0005 3	A	ORD 5	88 VALLEY	FAIRPLAY 26	88-0026 1	10,540,063	1.033190	108,898.86
88-0005 3	A	ORD 5	88 VALLEY	ELYRIA 63	88-0063 1	14,178,098	1.033190	146,486.66
88-0021 2	A	ARCADIA 21	21 CUSTER	ARCADIA 21	88-0021 2	8,055,756	1.063792	85,696.54
88-0021 2	A	ARCADIA 21	82 SHERMAN	ARCADIA 21	88-0021 2	5,809,774	1.063792	61,803.93
88-0021 2	A	ARCADIA 21	88 VALLEY	ARCADIA 21	88-0021 2	29,375,987	1.063792	312,499.59
89-0001 3		BLAIR 1	89 WASHINGTON	BLAIR 1	89-0001 3	838,069,685	1.021102	8,557,546.83
89-0003 3		FORT CALHOUN 3	28 DOUGLAS	FORT CALHOUN 3	89-0003 3	15,907,620	1.038590	165,215.59
89-0003 3		FORT CALHOUN 3	89 WASHINGTON	FORT CALHOUN 3	89-0003 3	186,501,947	1.038590	1,936,990.81
89-0024 3		ARLINGTON 24	27 DODGE	ARLINGTON 24	89-0024 3	16,232,829	0.993807	161,323.10
89-0024 3		ARLINGTON 24	28 DOUGLAS	ARLINGTON 24	89-0024 3	11,476,920	0.993810	114,059.43
89-0024 3		ARLINGTON 24	89 WASHINGTON	ARLINGTON 24	89-0024 3	217,178,882	0.993807	2,158,338.95
90-0017 3	A	WAYNE 17	14 CEDAR	WAYNE 17	90-0017 3	62,820	1.111660	698.34
90-0017 3	A	WAYNE 17	26 DIXON	WAYNE 17	90-0017 3	8,824,719	1.111661	98,100.99
90-0017 3	A	WAYNE 17	90 WAYNE	WAYNE 17	90-0017 3	295,373,959	1.111661	3,283,558.31
90-0560 3		WAKEFIELD 60R	26 DIXON	WAKEFIELD 60R	90-0560 3	98,901,930	1.077450	1,065,618.46
90-0560 3		WAKEFIELD 60R	87 THURSTON	WAKEFIELD 60R	90-0560 3	7,968,958	1.077450	85,861.54
90-0560 3		WAKEFIELD 60R	90 WAYNE	WAKEFIELD 60R	90-0560 3	46,847,248	1.077450	504,755.66
90-0595 3	A	WINSIDE 95R	84 STANTON	WINSIDE 95R	90-0595 3	404,830	1.167508	4,726.42
90-0595 3	A	WINSIDE 95R	90 WAYNE	WINSIDE 95R	90-0595 3	83,382,766	1.167508	973,500.17
91-0002 3		RED CLOUD 2	31 FRANKLIN	RED CLOUD 2	91-0002 3	697,999	1.069206	7,463.05
91-0002 3		RED CLOUD 2	91 WEBSTER	RED CLOUD 2	91-0002 3	108,232,101	1.069206	1,157,224.05
91-0074 3		BLUE HILL 74	1 ADAMS	BLUE HILL 74	91-0074 3	39,411,330	1.030588	406,168.44
91-0074 3		BLUE HILL 74	18 CLAY	BLUE HILL 74	91-0074 3	81,130	1.030600	836.13
91-0074 3		BLUE HILL 74	91 WEBSTER	BLUE HILL 74	91-0074 3	66,601,523	1.030588	686,387.39
92-0045 3		WHEELER CENTRAL 45	36 GARFIELD	WHEELER CENTRAL 45	92-0045 3	3,870,585	0.958926	37,116.06
92-0045 3		WHEELER CENTRAL 45	39 GREELEY	WHEELER CENTRAL 45	92-0045 3	7,675,397	0.958926	73,601.43
92-0045 3		WHEELER CENTRAL 45	45 HOLT	WHEELER CENTRAL 45	92-0045 3	684,936	0.958930	6,568.07
92-0045 3		WHEELER CENTRAL 45	92 WHEELER	WHEELER CENTRAL 45	92-0045 3	138,891,689	0.958926	1,331,868.52
93-0012 3		YORK 12	93 YORK	YORK 12	93-0012 3	514,923,542	1.081270	5,567,714.27
93-0083 2		MCCOOL JUNCTION 83	30 FILLMORE	MCCOOL JUNCTION 83	93-0083 2	933,310	1.249740	11,663.94
93-0083 2		MCCOOL JUNCTION 83	93 YORK	MCCOOL JUNCTION 83	93-0083 2	87,744,004	1.249740	1,096,571.84
93-0096 3		HEARTLAND 96	30 FILLMORE	HEARTLAND 96	93-0096 3	220,620	0.969290	2,138.45
93-0096 3		HEARTLAND 96	41 HAMILTON	HEARTLAND 96	93-0096 3	48,061,105	0.969290	465,851.44
93-0096 3		HEARTLAND 96	93 YORK	HEARTLAND 96	93-0096 3	210,571,449	0.969290	2,041,048.03
STATE TOTALS						98,162,491,459		1,038,678,036.99

Table 14 2002 School Bond Taxes Levied

School District Receiving Bond Tax	Basesch Code	School Bond Taxes	School District Receiving Bond Tax	Basesch Code	School Bond Taxes
KENESAW 3 BOND	01-0003	126,357.67	AXTELL 501 BOND 2	50-0501	245,744.68
ADAMS CENTRAL 90 BOND	01-0090	54,477.17	MINDEN R3 BOND	50-0503	348,341.45
SILVER LAKE 123 BOND 9-12	01-0123	134,388.45	OGALALLA 1 BOND AFFL 9-12	51-0001	519,490.24
ORCHARD 49 BOND K-8	02-0049	66,426.43	AXTELL 501 BOND 9-12	51-0501	72,579.00
BOONE CENTRAL 1 BOND	06-0001	61,011.75	CREIGHTON 13 BOND	54-0013	91,882.10
CEDAR RAPIDS 6 BOND AFFL 9-12	06-0006	215,455.14	CROFTON 96 BOND	54-0096	327,266.01
HEMINGFORD 10 BOND	07-0010	34,422.69	LINCOLN 1 1999 BOND AFFL 9-12	55-0001	10,208,915.84
BUTTE 5 BOND	08-0005	70,712.40	WAYERLY 145 BOND 9-12	55-0145	1,380,390.95
SPENCER-NAPER 38 BOND 9-12	08-0038	131,321.06	MALCOLM 148 BOND AFFL 9-12	55-0148	445,117.97
RAVEN 3 BOND	09-0003	14,257.08	NORRIS 160 BOND K-8 2000	55-0160	670,905.67
AINSWORTH 10 BOND AFFL 9-12	09-0010	310,234.83	RAYMOND CENTRAL 161 BOND	55-0161	573,097.80
KEARNEY 7 BOND 2 K-8	10-0007	1,315,614.09	NORTH PLATTE 1 BOND	56-0001	2,179,171.39
ELM CREEK 9 BOND AFFL 9-12	10-0009	243,049.08	MAXWELL 7 BOND	56-0007	59,736.54
SHELTON 19 BOND	10-0019	137,358.51	HERSHEY 37 BOND	56-0037	138,792.10
RAVENNA 69 BOND	10-0069	166,934.18	COUNTY CENTER 44 BOND	56-0044	81,407.08
PLEASANTON 105 BOND	10-0105	181,751.10	ROSEDALE83 - 55 SUTH 9-12 BOND	56-0055	252,131.76
AMHERST 119 BOND	10-0119	152,560.41	WALLACE 65R BOND	56-0565	162,715.13
DAVID CITY 56 BOND AFFIL 9-12	12-0056	265,055.84	MADISON 1 BOND	59-0001	128,154.59
BELLWOOD ELEM 3R BOND	12-0503	84,552.87	NORFOLK 2 BOND	59-0002	1,122,544.15
PLATTSMOUTH 1 BOND 9-12	13-0001	1,146,280.79	NEWMAN GROVE 13 BOND 9-12	59-0013	164,540.25
WEeping WATER 22 BOND	13-0022	78,983.37	WINTER 20 BOND	59-0020	28,309.74
STULL 28 BOND K-8	13-0028	15,370.75	REICHE 37 BOND K-8	59-0037	23,203.54
LOUISVILLE 32 BOND	13-0032	368,936.43	MCPHERSON CO HI 90 BOND	60-0090	41,441.64
CONESTOGA 56 BOND	13-0056	671,739.33	CENTRAL CITY 4 BOND	61-0004	268,238.53
RANDOLPH 45 BOND	14-0045	293,542.87	CHAPMAN 9 BOND	61-0009	159,156.95
IMPERIAL ELEM 3 BOND	15-0003	259,981.43	PALMER 49 BOND	61-0049	123,447.75
CHASE CO HIGH 15 BOND	15-0015	156,189.08	BAYARD 21 BOND	62-0021	246,912.81
VALENTINE HIGH 6 BOND	16-0006	183,837.92	FULLERTON 1 BOND K-8	63-0001	121,790.61
SANDY CREEK 1C BOND	18-0501	201,839.47	JOHNSON-BROCK 23 BOND 9-12	64-0023	247,411.02
SCHUYLER ELEM 2 BOND 1	19-0002	219,686.13	UNADILLA 20 BOND	66-0020	39,775.47
LEIGH 39 BOND	19-0039	227,593.68	SYRAC-DUNBAR-AVOCA 27 AFF BOND	66-0027	20,205.89
CLARKSON 58 BOND K-8	19-0058	194,658.69	NEBRASKA CITY 111 BOND	66-0111	587,631.98
HOWELLS 59 BOND 9-12	19-0059	339,993.85	PALMYRA OR1 BOND AFFL 9-12	66-0501	428,600.36
WEST POINT 1 BOND	20-0001	131,249.30	HOLDREGE 44 BOND	69-0044	299,914.37
BANCROFT-ROSALIE 20 BOND K-8	20-0020	107,720.61	PIERCE 2 BOND	70-0002	427,323.43
ANSELMO-MERNA 15 BOND	21-0015	290,272.26	OSMOND 42R BOND	70-0542	101,921.81
SO SIOUX CITY 11 BOND	22-0011	1,556,252.14	COLUMBUS 1 BOND	71-0001	1,045,656.44
HOMER 31 BOND	22-0031	125,952.49	LAKEVIEW COMMUNITY 5 BOND	71-0005	124,148.69
CHADRON 2 BOND K-8	23-0002	559,245.81	DISTRICT 9 BOND	71-0009	37,404.68
CRAWFORD 71 BOND AFFL 9-12	23-0071	137,302.33	HUMPHREY 67 BOND 9-12	71-0067	408,255.09
LEXINGTON 1 BOND 9-12	24-0001	813,262.30	STROMSBURG 10 BOND	72-0010	96,977.51
OVERTON 4 BOND	24-0004	179,830.66	SHELBY 32 BOND	72-0032	50,943.18
COZAD 11 BOND K-8	24-0011	570,240.94	HUMBOLDT 37 BOND	74-0037	90,634.14
GOTHENBURG 20 BOND 9-12	24-0020	781,021.19	FALLS CITY 56 BOND	74-0056	492,244.14
CHAPPELL 1 BOND	25-0001	84,554.58	CRETE 2 BOND (2002)	76-0002	328,637.36
PONCA 1 BOND	26-0001	86,459.00	FRIEND 68 BOND	76-0068	118,114.95
FREMONT 1 BOND 9-12	27-0001	2,364,019.58	WESTERN 163 BOND	76-0163	5,374.42
OMAHA 1 BOND	28-0001	21,819,064.74	PAPILLION-LAVISTA 27 BOND 3	77-0027	5,055,173.39
ELKHORN 10 BOND 5	28-0010	3,396,194.24	GRETNA 37 BOND	77-0037	559,862.30
MILLARD 17 BOND	28-0017	13,962,802.40	SOUTH SARPY 46 BOND	77-0046	532,871.56
VALLEY 33 BOND	28-0033	203,124.85	ASHLAND-GREENWOOD 1 BOND 9-12	78-0001	307,495.17
RALSTON 54 BOND	28-0054	2,764,804.40	YUTAN 9 BOND	78-0009	292,301.79
WESTSIDE 66 BOND	28-0066	2,371,772.69	PLATTEVILLE 11 BOND K-8	78-0011	52,774.78
GENEVA 75 BOND	30-0075	124,070.57	WAHOO 39 BOND K-8	78-0039	549,816.06
CAMBRIDGE 21 BOND	33-0021	193,739.30	MEAD 72 BOND 9-12	78-0072	93,894.51
SOUTHERN VALLEY 540 BOND	33-0540	606,508.62	PRAGUE 104 BOND 9-12	78-0104	62,746.23
SOUTHERN 1 BOND	34-0001	175,834.75	CEDAR BLUFFS 107 BOND 9-12	78-0107	175,949.70
BEATRICE 15 BOND	34-0015	761,470.05	MILFORD 5 BOND	80-0005	269,958.09
ODELL 74 BOND	34-0074	116,779.13	SEWARD 9 BOND AFFIL 9-12	80-0009	748,137.81
DILLER-ODELL 100 BOND	34-0100	92,183.95	CENTENNIAL 67R BOND	80-0567	93,329.25
ELWOOD 30 BOND yr 2000	37-0030	165,186.52	RUSHVILLE ELEM 5 BOND	81-0005	11,766.19
HYANNIS 1 ELEM BOND	38-0001	45,011.26	LOUP CITY 1 BOND K-8	82-0001	307,188.52
GRAND ISLAND 2 BOND 3	40-0002	2,603,735.42	STANTON 3 BOND AFFIL 9-12	84-0003	323,202.07
CEDAR HOLLOW 3 - 2ND BOND	40-0003	98,403.18	PENDER 1 BOND 9-12	87-0001	372,273.45
ALDA 12 BOND	40-0012	41,695.91	MACY 16 BOND	87-0016	2,258.66
NORTHWEST 82 6TH BOND	40-0082	290,490.74	WINNEBAGO 17 BOND	87-0017	11,957.94
GILTNER 2 BOND	41-0002	90,954.03	BLAIR 1 BOND	89-0001	991,051.24
ALMA 2 BOND	42-0002	156,420.12	WAYNE 17 BOND 9-12	90-0017	496,938.35
O'NEILL 7 BOND	45-0007	373,688.20	WAKEFIELD 60R BOND	90-0560	31,679.37
EWING 29 BOND	45-0029	73,664.80	BLUE HILL 74 BOND	91-0074	222,674.35
STUART 44 BOND	45-0044	98,503.98	YORK 12 BOND	93-0012	515,387.39
MULLEN 1 BOND	46-0001	113,562.63			
ST PAUL 1 BOND	47-0001	131,293.79			
FAIRBURY 8 BOND	48-0008	328,830.90			
DILLER 103 BOND	48-0103	15,440.73			
TRI COUNTY 300 BOND	48-0300	213,405.84			
NEMAHA VALLEY OJI BOND	49-0501	342,966.72			
			STATE TOTALS		104,900,851.56

Table 15 Cities 2002 Value, Tax Rates, & Property Taxes Levied

City Name	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
ABIE	BUTLER	1,091,921	0.295170	0.000000	0.295170	3,223.08
ADAMS	GAGE	17,167,669	0.342882	0.000000	0.342882	58,864.91
AINSWORTH	BROWN	44,672,354	0.499999	0.000000	0.499999	223,358.93
ALBION	BOONE	46,598,669	0.438359	0.021671	0.460030	214,367.86
ALDA	HALL	22,701,396	0.154557	0.145441	0.299998	68,103.82
ALEXANDRIA	THAYER	2,069,131	0.482811	0.000000	0.482811	9,990.01
ALLEN	DIXON	8,953,208	0.316880	0.097500	0.414380	37,100.30
ALLIANCE	BOX BUTTE	283,718,174	0.319700	0.000000	0.319700	907,047.74
ALMA	HARLAN	31,619,285	0.500010	0.000000	0.500010	158,099.70
ALVO	CASS	2,820,949	0.358036	0.143214	0.501250	14,140.08
AMHERST	BUFFALO	5,661,203	0.478008	0.000000	0.478008	27,061.04
ANSELMO	CUSTER	2,161,202	0.494601	0.000000	0.494601	10,691.64
ANSLEY	CUSTER	7,037,830	0.499632	0.000000	0.499632	35,163.27
ARAPAHOE	FURNAS	25,385,598	0.421885	0.289529	0.711414	180,596.70
ARCADIA	VALLEY	5,908,113	0.499990	0.000000	0.499990	29,539.74
ARLINGTON	WASHINGTON	45,230,489	0.495817	0.000000	0.495817	224,260.63
ARNOLD	CUSTER	11,589,748	0.449985	0.000000	0.449985	52,152.07
ARTHUR	ARTHUR	3,004,339	0.222251	0.000000	0.222251	6,677.20
ASHLAND	SAUNDERS	82,129,964	0.450000	0.202240	0.652240	535,684.69
ASHTON	SHERMAN	4,877,211	0.313704	0.000000	0.313704	15,299.92
ATKINSON	HOLT	30,591,987	0.480610	0.000000	0.480610	147,027.94
ATLANTA	HELPS	3,374,874	0.331005	0.000000	0.331005	11,171.02
AUBURN	NEMAHA	93,914,870	0.480349	0.000000	0.480349	451,119.52
AURORA	HAMILTON	143,859,056	0.402620	0.075000	0.477620	687,099.44
AVOCA	CASS	5,848,249	0.367631	0.000000	0.367631	21,499.99
AXTELL	KEARNEY	20,526,784	0.499998	0.000000	0.499998	102,633.52
AYR	ADAMS	2,097,730	0.148732	0.000000	0.148732	3,119.99
BANCROFT	CUMING	13,485,406	0.428046	0.000000	0.428046	57,723.74
BARADA	RICHARDSON	275,850	0.145006	0.000000	0.145006	399.98
BARNESTON	GAGE	1,536,236	0.449996	0.000000	0.449996	6,912.95
BARTLET	WHEELER	1,650,917	0.377514	0.000000	0.377514	6,232.44
BARTLEY	RED WILLOW	6,977,669	0.305599	0.000000	0.305599	21,323.68
BASSETT	ROCK	15,818,386	0.491617	0.000000	0.491617	77,765.87
BATTLE CREEK	MADISON	32,012,971	0.499998	0.000000	0.499998	160,063.47
BAYARD	MORRILL	19,290,159	0.457508	0.139390	0.596898	115,142.57
BAZILE MILLS	KNOX	510,972	0.196880	0.000000	0.196880	1,006.00
BEATRICE	GAGE	415,476,852	0.230021	0.043964	0.273985	1,138,343.76
BEAVER CITY	FURNAS	10,278,653	0.499992	0.000000	0.499992	51,392.44
BEAVER CROSSING	SEWARD	9,144,527	0.449999	0.000000	0.449999	41,150.14
BEE	SEWARD	4,859,274	0.365126	0.000000	0.365126	17,742.54
BEEEMER	CUMING	17,658,872	0.229191	0.000000	0.229191	40,472.55
BELDEN	CEDAR	2,156,795	0.449970	0.000000	0.449970	9,704.93
BELGRADE	NANCE	1,437,578	0.374755	0.000000	0.374755	5,387.39
BELLEVUE	SARPY	1,815,456,844	0.242959	0.137310	0.380269	6,903,619.76
BELLWOOD	BUTLER	11,157,281	0.501020	0.000000	0.501020	55,900.25
BELVIDERE	THAYER	1,460,273	0.360088	0.000000	0.360088	5,258.25
BENEDICT	YORK	6,565,254	0.400540	0.000000	0.400540	26,296.56
BENKELMAN	DUNDY	21,974,048	0.571606	0.000000	0.571606	125,605.02
BENNET	LANCASTER	21,111,984	0.384370	0.086958	0.471328	99,506.69
BENNINGTON	DOUGLAS	32,726,460	0.655800	0.000000	0.655800	214,620.23
BERTRAND	HELPS	19,863,135	0.499999	0.166781	0.666780	132,443.42
BERWYN	CUSTER	1,734,187	0.450000	0.000000	0.450000	7,804.01
BIG SPRINGS	DEUEL	11,585,250	0.500000	0.000000	0.500000	57,926.22
BLADEN	WEBSTER	3,424,282	0.450000	0.000000	0.450000	15,409.54
BLAIR	WASHINGTON	337,212,161	0.339635	0.000000	0.339635	1,145,290.84
BLOOMFIELD	KNOX	21,745,246	0.553396	0.115552	0.668948	145,464.39
BLOOMINGTON	FRANKLIN	1,956,447	0.449902	0.000000	0.449902	8,802.09
BLUE HILL	WEBSTER	22,346,625	0.327163	0.174523	0.501686	112,110.21
BLUE SPRINGS	GAGE	5,685,536	0.449984	0.000000	0.449984	25,583.98
BOELUS	HOWARD	4,088,197	0.300000	0.000000	0.300000	12,264.68
BRADSHAW	YORK	10,150,783	0.344860	0.197060	0.541920	55,009.21
BRADY	LINCOLN	9,308,610	0.499999	0.000000	0.499999	46,542.96
BRAINARD	BUTLER	10,375,890	0.455750	0.000000	0.455750	47,288.20
BREWSTER	BLAINE	531,756	0.392756	0.000000	0.392756	2,088.55
BRIDGEPORT	MORRILL	35,803,202	0.277855	0.000000	0.277855	99,480.99
BRISTOW	BOYD	944,783	0.449937	0.000000	0.449937	4,250.93

Table 15 Cities 2002 Value, Tax Rates, & Property Taxes Levied

City Name	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
BROADWATER	MORRILL	2,113,853	0.450000	0.000000	0.450000	9,512.34
BROCK	NEMAHA	2,347,785	0.442970	0.000000	0.442970	10,400.00
BROKEN BOW	CUSTER	86,434,672	0.500000	0.213935	0.713935	617,087.29
BROWNVILLE	NEMAHA	4,118,357	0.386114	0.000000	0.386114	15,901.55
BRULE	KEITH	10,210,967	0.371445	0.000000	0.371445	37,928.16
BRUNING	THAYER	10,885,416	0.195479	0.161742	0.357221	38,885.05
BRUNO	BUTLER	1,671,241	0.258490	0.000000	0.258490	4,319.99
BRUNSWICK	ANTELOPE	4,543,627	0.575460	0.000000	0.575460	26,146.79
BURCHARD	PAWNEE	1,328,339	0.490462	0.421956	0.912418	12,120.06
BURR	OTOE	2,129,553	0.386734	0.000000	0.386734	8,235.74
BURWELL	GARFIELD	24,549,301	0.327178	0.177882	0.505060	123,988.75
BUSHNELL	KIMBALL	3,792,421	0.379773	0.000000	0.379773	14,402.69
BUTTE	BOYD	5,080,855	0.499979	0.000000	0.499979	25,403.21
BYRON	THAYER	2,428,636	0.449965	0.000000	0.449965	10,928.00
CAIRO	HALL	24,132,692	0.500001	0.188880	0.688881	166,246.55
CALLAWAY	CUSTER	12,197,994	0.438921	0.000000	0.438921	53,550.93
CAMBRIDGE	FURNAS	24,475,655	0.465319	0.081605	0.546924	133,863.24
CAMPBELL	FRANKLIN	5,375,242	0.389938	0.000000	0.389938	20,960.11
CARLETON	THAYER	5,519,386	0.353282	0.000000	0.353282	19,498.93
CARROLL	WAYNE	5,750,595	0.290318	0.000000	0.290318	16,695.01
CEDAR BLUFFS	SAUNDERS	14,073,653	0.337300	0.466480	0.803780	113,121.17
CEDAR CREEK	CASS	35,586,232	0.131580	0.000000	0.131580	46,824.70
CEDAR RAPIDS	BOONE	8,408,734	0.469036	0.066579	0.535615	45,038.44
CENTER	KNOX	1,153,189	0.450000	0.000000	0.450000	5,189.35
CENTRAL CITY	MERRICK	83,194,715	0.449999	0.000000	0.449999	374,374.00
CERESCO	SAUNDERS	31,201,036	0.385790	0.180720	0.566510	176,757.06
CHADRON	DAWES	122,302,275	0.294655	0.059992	0.354647	433,741.35
CHAMBERS	HOLT	6,311,850	0.445220	0.000000	0.445220	28,101.73
CHAPMAN	MERRICK	8,089,752	0.210142	0.000000	0.210142	16,999.99
CHAPPELL	DEUEL	25,920,604	0.449967	0.000000	0.449967	116,634.03
CHESTER	THAYER	5,243,762	0.500000	0.000000	0.500000	26,219.52
CLARKS	MERRICK	8,480,891	0.423140	0.282935	0.706075	59,881.37
CLARKSON	COLFAX	19,110,462	0.449830	0.000000	0.449830	85,964.59
CLATONIA	GAGE	6,286,162	0.416167	0.000000	0.416167	26,160.94
CLAY CENTER	CLAY	21,392,341	0.384000	0.421200	0.805200	172,251.13
CLEARWATER	ANTELOPE	6,496,290	0.449990	0.000000	0.449990	29,232.62
CODY	CHERRY	2,491,408	0.299148	0.000000	0.299148	7,453.12
COLERIDGE	CEDAR	9,328,096	0.257130	0.621390	0.878520	81,949.19
COLON	SAUNDERS	2,886,104	0.449690	0.000000	0.449690	12,978.53
COLUMBUS	PLATTE	808,291,290	0.305321	0.022510	0.327831	2,649,829.28
COMSTOCK	CUSTER	1,429,944	0.498271	0.000000	0.498271	7,124.94
CONCORD	DIXON	1,907,968	0.448120	0.000000	0.448120	8,549.98
COOK	JOHNSON	8,140,466	0.449139	0.744430	1.193569	97,162.07
CORDOVA	SEWARD	4,677,223	0.234999	0.000000	0.234999	10,991.39
CORTLAND	GAGE	19,165,977	0.167987	0.102265	0.270252	51,796.40
COTESFIELD	HOWARD	1,014,027	0.318241	0.000000	0.318241	3,227.10
COWLES	WEBSTER	834,606	0.311165	0.000000	0.311165	2,597.00
COZAD	DAWSON	125,457,603	0.215897	0.186651	0.402548	505,027.03
CRAB ORCHARD	JOHNSON	414,194	0.365771	0.000000	0.365771	1,514.99
CRAIG	BURT	3,029,023	0.449150	0.544500	0.993650	30,097.89
CRAWFORD	DAWES	18,538,030	0.381378	0.000000	0.381378	70,699.97
CREIGHTON	KNOX	23,206,681	0.471552	0.000000	0.471552	109,431.57
CRESTON	PLATTE	5,105,019	0.444660	0.000000	0.444660	22,700.03
CRETE	SALINE	160,593,977	0.312393	0.028349	0.340742	547,211.56
CROFTON	KNOX	16,861,377	0.449995	0.000000	0.449995	75,875.35
CROOKSTON	CHERRY	1,256,103	0.415491	0.000000	0.415491	5,219.03
CULBERTSON	HITCHCOCK	15,796,383	0.499998	0.000000	0.499998	78,981.08
CURTIS	FRONTIER	20,208,717	0.473073	0.000000	0.473073	95,602.09
CUSHING	HOWARD	437,250	0.404231	0.000000	0.404231	1,767.50
DAKOTA	DAKOTA	47,229,515	0.350501	0.306280	0.656781	310,194.53
DALTON	CHEYENNE	10,276,450	0.400000	0.000000	0.400000	41,105.94
DANBURY	RED WILLOW	1,688,007	0.346030	0.000000	0.346030	5,840.99
DANNEBROG	HOWARD	7,415,006	0.449990	0.000000	0.449990	33,366.95
DAVENPORT	THAYER	8,068,414	0.499999	0.337092	0.837091	67,539.95
DAVEY	LANCASTER	5,495,031	0.211370	0.000000	0.211370	11,614.85
DAVID CITY	BUTLER	82,809,729	0.450000	0.000000	0.450000	372,645.56

Table 15 Cities 2002 Value, Tax Rates, & Property Taxes Levied

City Name	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
DAWSON	RICHARDSON	2,013,581	0.426355	0.225717	0.652072	13,130.08
DAYKIN	JEFFERSON	4,958,335	0.384828	0.000000	0.384828	19,081.09
DECATUR	BURT	10,287,787	0.447150	0.000000	0.447150	46,001.84
DENTON	LANCASTER	6,987,408	0.343201	0.000000	0.343201	23,980.86
DESHLER	THAYER	14,919,223	0.467064	0.147486	0.614550	91,686.09
DEWEESE	CLAY	1,194,377	0.399400	0.000000	0.399400	4,770.34
DEWITT	SALINE	25,828,160	0.348332	0.000000	0.348332	89,967.80
DILLER	JEFFERSON	5,418,264	0.346642	0.359359	0.706001	38,252.93
DIX	KIMBALL	5,037,770	0.362879	0.000000	0.362879	18,280.96
DIXON	DIXON	1,516,630	0.347060	0.000000	0.347060	5,263.61
DODGE	DODGE	19,869,463	0.390046	0.000000	0.390046	77,500.05
DONIPHAN	HALL	21,358,713	0.178044	0.196786	0.374830	80,058.90
DORCHESTER	SALINE	17,676,096	0.411215	0.000000	0.411215	72,686.89
DOUGLAS	OTOE	3,879,348	0.415307	0.368393	0.783700	30,402.51
DUBOIS	PAWNEE	2,400,810	0.458266	0.000000	0.458266	11,002.06
DUNBAR	OTOE	3,306,596	0.448951	0.000000	0.448951	14,845.01
DUNCAN	PLATTE	10,574,521	0.181975	0.000000	0.181975	19,242.99
DUNNING	BLAINE	1,456,947	0.436530	0.000000	0.436530	6,359.94
DWIGHT	BUTLER	6,188,194	0.299990	0.174640	0.474630	29,370.97
EAGLE	CASS	28,052,102	0.499998	0.412133	0.912131	255,871.25
EDDYVILLE	DAWSON	1,099,867	0.320948	0.000000	0.320948	3,530.02
EDGAR	CLAY	9,789,939	0.497700	0.293900	0.791600	77,497.16
EDISON	FURNAS	4,544,617	0.376710	0.000000	0.376710	17,120.02
ELBA	HOWARD	4,966,372	0.327417	0.000000	0.327417	16,260.76
ELGIN	ANTELOPE	21,832,393	0.512150	0.000000	0.512150	111,814.59
ELK CREEK	JOHNSON	2,074,390	0.448325	0.000000	0.448325	9,300.01
ELKHORN	DOUGLAS	384,494,150	0.424810	0.000000	0.424810	1,633,369.67
ELM CREEK	BUFFALO	24,155,243	0.447217	0.000000	0.447217	108,026.35
ELMWOOD	CASS	21,185,675	0.319767	0.000000	0.319767	67,744.71
ELSIE	PERKINS	3,595,837	0.202287	0.000000	0.202287	7,273.98
ELWOOD	GOSPER	19,723,785	0.496862	0.048165	0.545027	107,500.14
ELYRIA	VALLEY	770,007	0.442853	0.000000	0.442853	3,409.98
EMERSON	DAKOTA	5,923,091	0.449990	0.313040	0.763030	45,194.96
EMERSON	DIXON	9,287,486	0.449990	0.313040	0.763030	70,866.30
EMERSON	THURSTON	2,244,161	0.449990	0.313040	0.763030	17,123.62
EMMET	HOLT	1,253,923	0.449940	0.000000	0.449940	5,641.89
ENDICOTT	JEFFERSON	2,638,364	0.204308	0.000000	0.204308	5,390.37
ERICSON	WHEELER	1,652,613	0.272957	0.000000	0.272957	4,510.92
EUSTIS	FRONTIER	15,563,671	0.365736	0.000000	0.365736	56,922.02
EWING	HOLT	5,650,602	0.499990	0.000000	0.499990	28,252.22
EXETER	FILLMORE	15,747,548	0.440325	0.291125	0.731450	115,185.44
FAIRBURY	JEFFERSON	91,989,058	0.399123	0.110920	0.510043	469,183.35
FAIRFIELD	CLAY	9,947,211	0.430000	0.000000	0.430000	42,773.01
FAIRMONT	FILLMORE	10,942,076	0.469088	0.684220	1.153308	126,195.81
FALLS CITY	RICHARDSON	101,082,014	0.513507	0.000000	0.513507	519,062.56
FARNAM	DAWSON	4,400,920	0.499460	0.000000	0.499460	21,980.79
FARWELL	HOWARD	2,887,641	0.305682	0.000000	0.305682	8,826.97
FILLEY	GAGE	4,329,019	0.055538	0.231410	0.286948	12,422.07
FIRTH	LANCASTER	17,460,245	0.032331	0.167311	0.199642	34,857.98
FORDYCE	CEDAR	2,188,851	0.254460	0.000000	0.254460	5,569.75
FORT CALHOUN	WASHINGTON	41,252,973	0.843939	0.000000	0.843939	348,149.98
FOSTER	PIERCE	948,582	0.331653	0.000000	0.331653	3,146.03
FRANKLIN	FRANKLIN	19,673,473	0.500000	0.267393	0.767393	150,972.77
FREMONT	DODGE	989,978,139	0.319720	0.000000	0.319720	3,165,158.07
FRIEND	SALINE	33,828,314	0.419874	0.384486	0.804360	272,101.43
FULLERTON	NANCE	30,051,368	0.498264	0.000000	0.498264	149,735.15
FUNK	PHELPS	6,695,051	0.283741	0.000000	0.283741	18,996.62
GANDY	LOGAN	484,335	0.000000	0.000000	0.000000	0.00
GARLAND	SEWARD	5,235,984	0.343589	0.000000	0.343589	17,990.24
GARRISON	BUTLER	1,719,595	0.071880	0.000000	0.071880	1,236.09
GENEVA	FILLMORE	65,626,431	0.304652	0.280656	0.585308	384,116.88
GENOA	NANCE	20,201,757	0.447363	0.431192	0.878555	177,483.95
GERING	SCOTTS BLUFF	247,133,023	0.254620	0.011640	0.266260	658,016.56
GIBBON	BUFFALO	44,424,693	0.350002	0.175000	0.525002	233,231.32
GILEAD	THAYER	452,566	0.359506	0.763866	1.123372	5,084.10
GILTNER	HAMILTON	8,370,560	0.313589	0.000000	0.313589	26,249.11

Table 15 Cities 2002 Value, Tax Rates, & Property Taxes Levied

City Name	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
GLENVIL	CLAY	5,436,995	0.494700	0.187400	0.682100	37,085.74
GOEHNER	SEWARD	5,053,516	0.396724	0.000000	0.396724	20,048.55
GORDON	SHERIDAN	39,549,831	0.449445	0.166551	0.615996	243,625.19
GOTHENBURG	DAWSON	113,632,258	0.290756	0.075346	0.366102	416,009.82
GRAFTON	FILLMORE	4,293,011	0.449568	0.085022	0.534590	22,950.05
GRAND ISLAND	HALL	1,747,928,398	0.371540	0.000000	0.371540	6,494,252.00
GRANT	PERKINS	34,884,726	0.429280	0.000000	0.429280	149,753.27
GREELEY	GREELEY	8,446,560	0.791908	0.000000	0.791908	66,889.04
GREENWOOD	CASS	18,872,075	0.499738	0.000000	0.499738	94,310.95
GRESHAM	YORK	4,120,295	0.500000	0.000000	0.500000	20,601.87
GRETNA	SARPY	113,357,544	0.426617	0.120010	0.546627	619,643.18
GUIDE ROCK	WEBSTER	3,271,244	0.415347	0.000000	0.415347	13,587.04
GURLEY	CHEYENNE	6,050,116	0.368650	0.000000	0.368650	22,303.84
HADAR	PIERCE	9,346,616	0.100036	0.000000	0.100036	9,349.91
HAIGLER	DUNDY	3,916,799	0.400072	0.000000	0.400072	15,670.08
HALLAM	LANCASTER	9,708,930	0.357071	0.389457	0.746528	72,479.88
HALSEY	BLAINE	143,810	0.443340	0.117460	0.560800	806.48
HALSEY	THOMAS	1,976,920	0.443340	0.117460	0.560800	11,086.59
HAMLET	HAYES	785,452	0.449999	0.000000	0.449999	3,534.43
HAMPTON	HAMILTON	12,776,101	0.390683	0.000000	0.390683	49,913.99
HARBINE	JEFFERSON	1,141,486	0.250034	0.000000	0.250034	2,854.13
HARDY	NUCKOLLS	2,312,034	0.284252	0.000000	0.284252	6,572.01
HARRISON	SIoux	6,084,551	0.453810	0.000000	0.453810	27,612.36
HARTINGTON	CEDAR	47,166,375	0.369990	0.097670	0.467660	220,578.27
HARVARD	CLAY	13,907,266	0.489700	0.599500	1.089200	151,477.94
HASTINGS	ADAMS	741,911,665	0.330951	0.209572	0.540523	4,010,203.19
HAY SPRINGS	SHERIDAN	10,822,942	0.447937	0.000000	0.447937	48,480.07
HAYES CENTER	HAYES	3,472,748	0.449528	0.000000	0.449528	15,611.01
HAZARD	SHERMAN	2,599,016	0.084647	0.000000	0.084647	2,200.02
HEARTWELL	KEARNEY	1,203,478	0.307164	0.000000	0.307164	3,696.66
HEBRON	THAYER	41,449,551	0.480912	0.049998	0.530910	220,059.90
HEMINGFORD	BOX BUTTE	26,242,043	0.483860	0.325360	0.809220	212,355.85
HENDERSON	YORK	37,143,403	0.404990	0.451110	0.856100	317,984.65
HENDLEY	FURNAS	706,890	0.449929	0.000000	0.449929	3,180.50
HENRY	SCOTTS BLUFF	2,672,658	0.192690	0.000000	0.192690	5,150.00
HERMAN	WASHINGTON	8,022,917	0.445549	0.118461	0.564010	45,249.99
HERSHEY	LINCOLN	18,466,973	0.126449	0.000000	0.126449	23,351.30
HICKMAN	LANCASTER	36,440,596	0.377308	0.143781	0.521089	189,887.94
HILDRETH	FRANKLIN	9,948,527	0.450000	0.492595	0.942595	93,774.32
HOLBROOK	FURNAS	3,543,191	0.499557	0.000000	0.499557	17,700.26
HOLDREGE	PHelps	171,941,442	0.440000	0.050000	0.490000	842,513.06
HOLSTEIN	ADAMS	5,931,200	0.272542	0.000000	0.272542	16,165.01
HOMER	DAKOTA	13,924,094	0.143498	0.000000	0.143498	19,980.77
HOOPER	DODGE	27,069,509	0.449981	0.092386	0.542367	146,816.11
HORDVILLE	HAMILTON	3,086,098	0.436798	0.000000	0.436798	13,480.01
HOSKINS	WAYNE	6,305,304	0.480231	0.218229	0.698460	44,040.03
HOWELLS	COLFAX	14,656,959	0.443470	0.102340	0.545810	79,999.15
HUBBARD	DAKOTA	4,521,125	0.145367	0.000000	0.145367	6,572.20
HUBBELL	THAYER	1,741,061	0.330029	0.000000	0.330029	5,746.00
HUMBOLDT	RICHARDSON	16,715,687	0.500000	0.000000	0.500000	83,576.88
HUMPHREY	PLATTE	30,082,988	0.449999	0.045208	0.495207	148,973.05
HUNTLEY	HARLAN	956,316	0.159990	0.000000	0.159990	1,530.05
HYANNIS	GRANT	6,805,883	0.499685	0.550994	1.050679	71,507.96
IMPERIAL	CHASE	76,784,771	0.494139	0.199847	0.693986	532,875.30
INDIANOLA	RED WILLOW	12,044,044	0.359456	0.000000	0.359456	43,293.09
INGLEWOOD	DODGE	8,675,011	0.062360	0.000000	0.062360	5,409.75
INMAN	HOLT	1,427,466	0.353780	0.000000	0.353780	5,050.09
ITHACA	SAUNDERS	2,471,149	0.439680	0.000000	0.439680	10,865.18
JACKSON	DAKOTA	7,012,848	0.120778	0.000000	0.120778	8,469.92
JANSEN	JEFFERSON	3,097,355	0.449997	0.589729	1.039726	32,204.00
JOHNSON	NEMAHA	8,939,138	0.426495	0.000000	0.426495	38,125.03
JOHNSTOWN	BROWN	840,864	0.403395	0.000000	0.403395	3,392.02
JULIAN	NEMAHA	1,189,400	0.480357	0.000000	0.480357	5,713.44
JUNIATA	ADAMS	19,178,225	0.471583	0.000000	0.471583	90,441.24
KEARNEY	BUFFALO	1,030,257,082	0.093461	0.031583	0.125044	1,288,345.14
KENESAW	ADAMS	23,394,550	0.333424	0.000000	0.333424	78,003.04

Table 15 Cities 2002 Value, Tax Rates, & Property Taxes Levied

City Name	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
KENNARD	WASHINGTON	11,655,717	0.382345	0.000000	0.382345	44,565.06
KILGORE	CHERRY	1,616,110	0.252458	0.000000	0.252458	4,079.99
KIMBALL	KIMBALL	73,186,532	0.432115	0.168674	0.600789	439,696.72
LAMAR	CHASE	495,281	0.000000	0.000000	0.000000	0.00
LAUREL	CEDAR	24,709,751	0.413780	0.000000	0.413780	102,244.01
LAVISTA	SARPY	454,658,577	0.450000	0.000000	0.450000	2,045,964.76
LAWRENCE	NUCKOLLS	5,091,310	0.424724	0.000000	0.424724	21,624.01
LEBANON	RED WILLOW	772,744	0.467102	0.000000	0.467102	3,609.52
LEIGH	COLFAX	9,734,085	0.355000	0.146110	0.501110	48,778.47
LESHARA	SAUNDERS	3,470,900	0.091620	0.000000	0.091620	3,180.07
LEWELLEN	GARDEN	6,198,277	0.000000	0.000000	0.000000	0.00
LEWISTON	PAWNEE	970,184	0.400800	0.000000	0.400800	3,888.48
LEXINGTON	DAWSON	208,684,963	0.138841	0.127998	0.266839	556,852.85
LIBERTY	GAGE	1,379,445	0.449964	0.000000	0.449964	6,207.02
LINCOLN	LANCASTER	11,138,828,456	0.260230	0.054290	0.314520	35,033,843.26
LINDSAY	PLATTE	20,590,138	0.316523	0.000000	0.316523	65,172.56
LINWOOD	BUTLER	1,398,567	0.144430	0.000000	0.144430	2,019.97
LITCHFIELD	SHERMAN	6,196,452	0.429100	0.000000	0.429100	26,589.13
LODGEPOLE	CHEYENNE	8,974,405	0.449787	0.000000	0.449787	40,365.89
LONG PINE	BROWN	5,957,353	0.499986	0.593384	1.093370	65,135.75
LOOMIS	HELPS	11,814,121	0.499995	0.000000	0.499995	59,069.85
LOUISVILLE	CASS	30,497,318	0.499987	0.363718	0.863705	263,406.94
LOUP CITY	SHERMAN	20,460,944	0.493614	0.247567	0.741181	151,652.53
LUSHTON	YORK	795,946	0.126900	0.000000	0.126900	1,010.06
LYMAN	SCOTTS BLUFF	7,109,650	0.500000	0.000000	0.500000	35,549.82
LYNCH	BOYD	3,565,626	0.484700	0.180800	0.665500	23,729.24
LYONS	BURT	23,019,400	0.436140	0.000000	0.436140	100,396.81
MADISON	MADISON	42,059,156	0.660436	0.000000	0.660436	277,773.73
MADRID	PERKINS	4,780,856	0.380188	0.000000	0.380188	18,176.28
MAGNET	CEDAR	844,251	0.449960	0.000000	0.449960	3,798.79
MALCOLM	LANCASTER	12,259,774	0.091297	0.242431	0.333728	40,914.30
MALMO	SAUNDERS	2,386,751	0.499280	0.000000	0.499280	11,916.55
MANLEY	CASS	4,466,890	0.221228	0.000000	0.221228	9,882.00
MARQUETTE	HAMILTON	4,500,806	0.404326	0.000000	0.404326	18,197.99
MARTINSBURG	DIXON	1,248,591	0.266300	0.000000	0.266300	3,325.00
MASKELL	DIXON	550,586	0.188340	0.501830	0.690170	3,799.97
MASON CITY	CUSTER	2,522,078	0.496575	0.403041	0.899616	22,689.06
MAXWELL	LINCOLN	6,227,763	0.421526	0.389570	0.811096	50,513.14
MAYWOOD	FRONTIER	10,267,329	0.499982	0.000000	0.499982	51,334.75
MCCOOK	RED WILLOW	273,747,073	0.319045	0.031926	0.350971	960,772.68
MCCOOL JUNCTION	YORK	9,737,129	0.500000	0.000000	0.500000	48,686.09
MCGREW	SCOTTS BLUFF	1,441,171	0.000000	0.343820	0.343820	4,955.06
MCLEAN	PIERCE	744,304	0.316537	0.000000	0.316537	2,356.01
MEAD	SAUNDERS	17,923,428	0.316880	0.225970	0.542850	97,297.52
MEADOW GROVE	MADISON	5,085,634	0.449993	0.000000	0.449993	22,885.00
MELBETA	SCOTTS BLUFF	2,263,849	0.196360	0.000000	0.196360	4,445.34
MEMPHIS	SAUNDERS	2,418,896	0.273890	0.000000	0.273890	6,625.15
MERNA	CUSTER	7,199,745	0.413157	0.219626	0.632783	45,574.28
MERRIMAN	CHERRY	1,468,265	0.445219	0.476549	0.921768	13,534.01
MILFORD	SEWARD	61,679,762	0.278373	0.275098	0.553471	341,379.84
MILLER	BUFFALO	2,153,797	0.197851	0.000000	0.197851	4,261.33
MILLIGAN	FILLMORE	7,176,332	0.394073	0.000000	0.394073	28,280.03
MINATARE	SCOTTS BLUFF	10,457,739	0.356480	0.494380	0.850860	88,981.10
MINDEN	KEARNEY	92,336,911	0.363639	0.000000	0.363639	335,773.02
MITCHELL	SCOTTS BLUFF	37,286,010	0.450000	0.000000	0.450000	167,787.30
MONOWI	BOYD	28,377	0.000000	0.000000	0.000000	0.00
MONROE	PLATTE	7,372,758	0.449994	0.073310	0.523304	38,581.95
MOOREFIELD	FRONTIER	1,182,174	0.414481	0.000000	0.414481	4,899.93
MORRILL	SCOTTS BLUFF	26,788,678	0.363520	0.000000	0.363520	97,382.25
MORSE BLUFF	SAUNDERS	2,054,539	0.190320	0.000000	0.190320	3,910.20
MULLEN	HOOVER	9,968,493	0.410286	0.000000	0.410286	40,899.36
MURDOCK	CASS	9,814,422	0.198687	0.000000	0.198687	19,500.05
MURRAY	CASS	12,513,363	0.240451	0.000000	0.240451	30,088.56
NAPER	BOYD	1,227,004	0.448613	0.000000	0.448613	5,504.50
NAPONEE	FRANKLIN	1,891,325	0.449927	0.000000	0.449927	8,509.58
NEBRASKA CITY	OTOE	253,031,260	0.356739	0.255109	0.611848	1,546,147.29

Table 15 Cities 2002 Value, Tax Rates, & Property Taxes Levied

City Name	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
NEHAWKA	CASS	5,413,237	0.405395	0.000000	0.405395	21,945.03
NELIGH	ANTELOPE	38,785,897	0.604420	0.000000	0.604420	234,429.80
NELSON	NUCKOLLS	7,888,351	0.500000	0.000000	0.500000	39,441.76
NEMAHA	NEMAHA	2,476,695	0.273832	0.000000	0.273832	6,782.07
NEWCASTLE	DIXON	6,545,487	0.443050	0.000000	0.443050	28,999.78
NEWMAN GROVE	MADISON	13,401,843	0.449993	0.000000	0.449993	60,307.26
NEWMAN GROVE	PLATTE	223,446	0.449993	0.000000	0.449993	1,005.49
NEWPORT	ROCK	1,225,268	0.449716	0.502890	0.952606	11,671.98
NICKERSON	DODGE	8,061,892	0.310101	0.000000	0.310101	25,000.09
NIOBRARA	KNOX	7,365,888	0.473602	0.000000	0.473602	34,884.99
NORA	NUCKOLLS	740,042	0.171883	0.000000	0.171883	1,272.01
NORFOLK	MADISON	862,892,546	0.090028	0.081779	0.171807	1,482,508.58
NORMAN	KEARNEY	706,810	0.234562	0.000000	0.234562	1,657.92
NORTH BEND	DODGE	35,779,464	0.439944	0.000000	0.439944	157,409.65
NORTH LOUP	VALLEY	4,971,853	0.936572	0.000000	0.936572	46,565.17
NORTH PLATTE	LINCOLN	833,635,476	0.361570	0.137990	0.499560	4,164,509.39
OAK	NUCKOLLS	480,980	0.449915	0.000000	0.449915	2,164.00
OAKDALE	ANTELOPE	3,226,363	0.914910	0.000000	0.914910	29,518.36
OAKLAND	BURT	37,289,367	0.478570	0.216480	0.695050	259,179.75
OBERT	CEDAR	209,248	0.338830	0.511830	0.850660	1,779.99
OCONTO	CUSTER	1,836,918	0.485698	0.000000	0.485698	8,916.42
OCTAVIA	BUTLER	1,786,890	0.203480	0.000000	0.203480	3,635.94
ODELL	GAGE	7,397,983	0.378482	0.000000	0.378482	28,000.11
OGALLALA	KEITH	179,211,448	0.349994	0.068289	0.418283	749,610.81
OHIOWA	FILLMORE	1,716,962	0.326718	0.000000	0.326718	5,609.64
OMAHA	DOUGLAS	18,993,350,585	0.249120	0.184750	0.433870	82,406,450.05
O'NEILL	HOLT	109,808,435	0.647390	0.000000	0.647390	710,889.35
ONG	CLAY	1,221,603	0.409100	0.000000	0.409100	4,997.58
ORCHARD	ANTELOPE	8,428,114	0.450000	0.000000	0.450000	37,926.89
ORD	VALLEY	57,174,625	0.450000	0.464178	0.914178	522,679.56
ORLEANS	HARLAN	8,324,099	0.500000	0.000000	0.500000	41,621.37
OSCEOLA	POLK	22,660,953	0.490608	0.279744	0.770352	174,569.10
OSHKOSH	GARDEN	18,511,764	0.000000	0.000000	0.000000	0.00
OSMOND	PIERCE	23,305,062	0.449998	0.000000	0.449998	104,872.44
OTOE	OTOE	3,005,357	0.383468	0.000000	0.383468	11,524.56
OVERTON	DAWSON	14,680,238	0.500000	0.000000	0.500000	73,401.88
OXFORD	FURNAS	13,093,858	0.500000	0.070564	0.570564	74,708.84
OXFORD	HARLAN	5,027,453	0.500000	0.070560	0.570560	28,685.04
PAGE	HOLT	2,199,370	0.247950	0.000000	0.247950	5,453.30
PALISADE	HAYES	172,114	0.497091	0.000000	0.497091	855.58
PALISADE	HITCHCOCK	5,054,213	0.497091	0.000000	0.497091	25,124.04
PALMER	MERRICK	8,712,178	0.555269	0.112486	0.667755	58,175.99
PALMYRA	OTOE	16,911,134	0.229126	0.000000	0.229126	38,747.81
PANAMA	LANCASTER	8,996,166	0.524186	0.000000	0.524186	47,156.64
PAPILLION	SARPY	802,594,590	0.172496	0.275296	0.447792	3,593,954.16
PAWNEE CITY	PAWNEE	15,619,807	0.461593	0.000000	0.461593	72,100.05
PAXTON	KEITH	13,485,141	0.436406	0.000000	0.436406	58,850.07
PENDER	THURSTON	31,816,647	0.321040	0.150140	0.471180	149,913.68
PERU	NEMAHA	7,571,941	0.752771	0.000000	0.752771	56,999.39
PETERSBURG	BOONE	7,721,964	0.499999	0.126748	0.626747	48,397.18
PHILLIPS	HAMILTON	6,931,939	0.318814	0.000000	0.318814	22,100.00
PICKRELL	GAGE	6,948,261	0.236937	0.131112	0.368049	25,573.02
PIERCE	PIERCE	45,289,213	0.499843	0.403597	0.903440	409,160.97
PILGER	STANTON	8,404,553	0.492170	0.224300	0.716470	60,216.10
PLAINVIEW	PIERCE	27,900,576	0.485000	0.000000	0.485000	135,318.18
PLATTE CENTER	PLATTE	10,594,910	0.449999	0.000000	0.449999	47,676.79
PLATTSMOUTH	CASS	201,576,985	0.260112	0.000000	0.260112	524,326.10
PLEASANT DALE	SEWARD	8,993,446	0.400000	0.000000	0.400000	35,973.82
PLEASANTON	BUFFALO	8,697,626	0.298868	0.344848	0.643716	55,987.11
PLYMOUTH	JEFFERSON	14,050,043	0.158692	0.143224	0.301916	42,419.30
POLK	POLK	9,372,810	0.488977	0.000000	0.488977	45,830.99
PONCA	DIXON	25,790,221	0.500000	0.167100	0.667100	172,046.56
POTTER	CHEYENNE	9,410,012	0.449999	0.000000	0.449999	42,345.02
PRAGUE	SAUNDERS	7,900,515	0.151890	0.000000	0.151890	12,000.08
PRIMROSE	BOONE	2,074,916	0.419711	0.000000	0.419711	8,708.65
PROSSER	ADAMS	1,974,255	0.061390	0.000000	0.061390	1,212.00

Table 15 Cities 2002 Value, Tax Rates, & Property Taxes Levied

City Name	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
RAGAN	HARLAN	939,542	0.315900	0.000000	0.315900	2,968.00
RALSTON	DOUGLAS	256,284,690	0.382180	0.228910	0.611090	1,566,130.15
RANDOLPH	CEDAR	22,301,961	0.420000	0.142690	0.562690	125,490.90
RAVENNA	BUFFALO	33,024,749	0.449999	0.000000	0.449999	148,610.35
RAYMOND	LANCASTER	6,250,643	0.177996	0.000000	0.177996	11,125.89
RED CLOUD	WEBSTER	22,352,862	0.447011	0.170239	0.617250	137,972.96
REPUBLICAN CITY	HARLAN	8,565,625	0.259250	0.000000	0.259250	22,206.44
REYNOLDS	JEFFERSON	1,450,513	0.222361	0.000000	0.222361	3,225.33
RISING CITY	BUTLER	10,119,289	0.227820	0.247630	0.475450	48,112.19
RIVERDALE	BUFFALO	6,214,189	0.000000	0.177159	0.177159	11,008.98
RIVERTON	FRANKLIN	1,083,746	0.449960	0.000000	0.449960	4,876.42
ROCA	LANCASTER	7,523,747	0.400000	0.000000	0.400000	30,094.99
ROCKVILLE	SHERMAN	1,793,058	0.364015	0.000000	0.364015	6,527.00
ROGERS	COLFAX	1,570,465	0.487490	0.000000	0.487490	7,655.86
ROSALIE	THURSTON	2,123,658	1.049600	0.000000	1.049600	22,289.91
ROSELAND	ADAMS	8,372,910	0.193947	0.133036	0.326983	27,377.99
ROYAL	ANTELOPE	711,698	1.386130	0.000000	1.386130	9,865.07
RULO	RICHARDSON	3,001,405	0.466382	0.191550	0.657932	19,747.27
RUSHVILLE	SHERIDAN	14,561,679	0.493082	0.000000	0.493082	71,801.02
RUSKIN	NUCKOLLS	1,948,871	0.480278	0.000000	0.480278	9,360.00
SALEM	RICHARDSON	1,193,894	0.466373	0.000000	0.466373	5,568.09
SARGENT	CUSTER	10,529,038	0.499362	0.401120	0.900482	94,812.17
SARONVILLE	CLAY	754,788	0.382800	0.000000	0.382800	2,889.33
SCHUYLER	COLFAX	116,233,697	0.348840	0.129040	0.477880	555,457.59
SCOTIA	GREELEY	4,916,277	1.430000	0.000000	1.430000	70,302.81
SCOTTSBLUFF	SCOTTS BLUFF	535,533,156	0.113670	0.085330	0.199000	1,065,711.86
SCRIBNER	DODGE	26,448,576	0.264716	0.000000	0.264716	70,013.65
SENECA	THOMAS	1,056,829	0.260780	0.000000	0.260780	2,755.98
SEWARD	SEWARD	217,168,886	0.382655	0.092206	0.474861	1,031,250.59
SHELBY	POLK	20,511,722	0.463547	0.000000	0.463547	95,081.46
SHELTON	BUFFALO	24,624,250	0.487666	0.338979	0.826645	203,555.50
SHICKLEY	FILLMORE	10,364,515	0.449910	0.578898	1.028808	106,631.00
SHUBERT	RICHARDSON	2,365,524	0.424757	0.000000	0.424757	10,047.78
SIDNEY	CHEYENNE	244,450,225	0.383021	0.000000	0.383021	936,296.06
SILVER CREEK	MERRICK	8,706,014	0.449930	0.000000	0.449930	39,170.93
SMITHFIELD	GOSPER	1,849,396	0.176003	0.112253	0.288256	5,331.04
SNYDER	DODGE	11,512,991	0.499492	0.076959	0.576451	66,366.84
SOUTH BEND	CASS	2,988,819	0.213107	0.000000	0.213107	6,369.45
SOUTH SIOUX	DAKOTA	395,693,246	0.378579	0.005055	0.383634	1,518,014.29
SPALDING	GREELEY	13,322,889	0.449602	0.000000	0.449602	59,900.02
SPENCER	BOYD	9,643,608	0.495723	0.000000	0.495723	47,805.58
SPRAGUE	LANCASTER	5,164,953	0.067984	0.000000	0.067984	3,511.34
SPRINGFIELD	SARPY	47,318,253	0.286945	0.410535	0.697480	330,035.45
SPRINGVIEW	KEYA PAHA	5,087,888	0.449520	0.000000	0.449520	22,871.07
ST EDWARD	BOONE	15,733,951	0.398342	0.000000	0.398342	62,674.94
ST HELENA	CEDAR	1,022,191	0.449920	0.000000	0.449920	4,599.04
ST PAUL	HOWARD	66,891,683	0.449995	0.321383	0.771378	515,987.70
STAMFORD	HARLAN	2,892,833	0.449800	0.000000	0.449800	13,012.05
STANTON	STANTON	35,121,964	0.480000	0.000000	0.480000	168,585.42
STAPLEHURST	SEWARD	6,353,952	0.175481	0.000000	0.175481	11,150.02
STAPLETON	LOGAN	6,389,689	0.449944	0.000000	0.449944	28,750.03
STEELE CITY	JEFFERSON	1,225,153	0.190344	0.000000	0.190344	2,332.04
STEINAUER	PAWNEE	1,237,223	0.322456	0.000000	0.322456	3,989.55
STELLA	RICHARDSON	3,522,354	0.449983	0.000000	0.449983	15,849.99
STERLING	JOHNSON	14,050,117	0.295767	0.255956	0.551723	77,517.67
STOCKVILLE	FRONTIER	471,826	0.449979	0.000000	0.449979	2,123.10
STRANG	FILLMORE	572,418	0.394001	0.000000	0.394001	2,255.30
STRATTON	HITCHCOCK	8,144,131	0.499990	0.000000	0.499990	40,719.64
STROMSBURG	POLK	29,304,730	0.448867	0.241698	0.690565	202,368.13
STUART	HOLT	13,340,969	0.449660	0.000000	0.449660	59,989.03
SUMNER	DAWSON	3,800,846	0.500000	0.000000	0.500000	19,004.49
SUPERIOR	NUCKOLLS	41,378,684	0.434538	0.000000	0.434538	179,806.11
SURPRISE	BUTLER	817,423	0.399920	0.000000	0.399920	3,269.09
SUTHERLAND	LINCOLN	36,512,458	0.275150	0.000000	0.275150	100,464.03
SUTTON	CLAY	43,930,890	0.480500	0.404000	0.884500	388,568.72

Table 15 Cities 2002 Value, Tax Rates, & Property Taxes Levied

City Name	County	City Value	Non-bond Rates	Bond Rates	Total City Rate	Total City Taxes Levied
SWANTON	SALINE	2,713,116	0.449852	0.000000	0.449852	12,204.96
SYRACUSE	OTOE	79,510,931	0.467108	0.000000	0.467108	371,401.95
TABLE ROCK	PAWNEE	5,414,030	0.329699	0.000000	0.329699	17,850.06
TALMAGE	OTOE	3,725,489	0.468849	0.000000	0.468849	17,466.95
TARNOV	PLATTE	1,003,352	0.061893	0.000000	0.061893	620.98
TAYLOR	LOUP	2,611,295	0.499900	0.000000	0.499900	13,053.86
TECUMSEH	JOHNSON	53,672,812	0.202594	0.279312	0.481906	258,652.49
TEKAMAH	BURT	52,976,373	0.289670	0.296260	0.585930	310,404.46
THAYER	YORK	1,050,070	0.285040	0.000000	0.285040	2,993.11
THEDFORD	THOMAS	4,982,637	0.416010	0.000000	0.416010	20,728.31
THURSTON	THURSTON	1,945,348	0.435910	0.000000	0.435910	8,479.97
TILDEN	ANTELOPE	7,245,442	0.579743	0.183895	0.763638	55,328.97
TILDEN	MADISON	12,426,200	0.499958	0.263680	0.763638	94,891.17
TOBIAS	SALINE	1,883,246	0.441112	0.099692	0.540804	10,184.55
TRENTON	HITCHCOCK	10,073,358	0.450000	0.000000	0.450000	45,330.70
TRUMBULL	ADAMS	70,930	0.086000	0.000000	0.086000	60.99
TRUMBULL	CLAY	5,798,347	0.086000	0.000000	0.086000	4,986.58
UEHLING	DODGE	7,713,359	0.259290	0.000000	0.259290	20,000.06
ULYSSES	BUTLER	3,752,156	0.449980	0.533030	0.983010	36,884.14
UNADILLA	OTOE	11,756,934	0.310441	0.416757	0.727198	85,496.24
UNION	CASS	7,096,906	0.198930	0.000000	0.198930	14,118.02
UPLAND	FRANKLIN	2,919,392	0.449987	0.000000	0.449987	13,136.88
UTICA	SEWARD	28,696,202	0.337968	0.000000	0.337968	96,984.04
VALENTINE CITY	CHERRY	100,574,669	0.449984	0.000000	0.449984	452,570.00
VALLEY	DOUGLAS	104,280,630	0.328180	0.076510	0.404690	422,013.55
VALPARAISO	SAUNDERS	20,020,733	0.199200	0.000000	0.199200	39,881.29
VENANGO	PERKINS	3,949,858	0.291250	0.000000	0.291250	11,504.00
VERDEL	KNOX	427,592	0.446220	0.000000	0.446220	1,908.00
VERDIGRE	KNOX	8,735,018	0.500000	0.229550	0.729550	63,726.32
VERDON	RICHARDSON	2,659,735	0.465610	0.187989	0.653599	17,384.13
VIRGINIA	GAGE	1,350,789	0.449885	0.000000	0.449885	6,077.00
WACO	YORK	11,698,364	0.215840	0.000000	0.215840	25,249.91
WAHOO	SAUNDERS	158,972,661	0.520950	0.100010	0.620960	987,157.77
WAKEFIELD	DIXON	39,046,688	0.330000	0.109000	0.439000	171,414.96
WAKEFIELD	WAYNE	6,735,664	0.330000	0.109000	0.439000	29,569.56
WALLACE	LINCOLN	8,018,292	0.496990	0.555147	1.052137	84,363.42
WALTHILL	THURSTON	7,450,920	0.519880	0.000000	0.519880	38,735.84
WASHINGTON	WASHINGTON	4,372,364	0.235113	0.000000	0.235113	10,279.99
WATERBURY	DIXON	1,305,661	0.449960	0.000000	0.449960	5,874.95
WATERLOO	DOUGLAS	25,017,610	0.435800	0.000000	0.435800	109,026.82
WAUNETA	CHASE	13,348,594	0.499757	0.000000	0.499757	66,710.45
WAUSA	KNOX	11,280,925	0.449992	0.000000	0.449992	50,763.26
WAVERLY	LANCASTER	123,660,356	0.250476	0.142930	0.393406	486,487.26
WAYNE	WAYNE	137,415,710	0.482309	0.000000	0.482309	662,768.34
WEEPING WATER	CASS	39,807,253	0.347297	0.085118	0.432415	172,132.65
WELLFLEET	LINCOLN	987,798	0.242802	0.000000	0.242802	2,398.39
WEST POINT	CUMING	131,416,554	0.472063	0.017042	0.489105	642,764.94
WESTERN	SALINE	4,563,114	0.444740	0.000000	0.444740	20,294.03
WESTON	SAUNDERS	7,049,213	0.335020	0.222020	0.557040	39,267.01
WHITNEY	DAWES	1,301,532	0.232649	0.000000	0.232649	3,028.00
WILBER	SALINE	41,043,742	0.449998	0.049998	0.499996	205,216.42
WILCOX	KEARNEY	8,944,721	0.369804	0.000000	0.369804	33,077.94
WILSONVILLE	FURNAS	1,598,722	0.373111	0.000000	0.373111	5,965.00
WINNEBAGO	THURSTON	1,805,339	0.449800	0.000000	0.449800	8,120.41
WINSIDE	WAYNE	9,080,151	0.430705	0.000000	0.430705	39,108.66
WINSLOW	DODGE	1,967,656	1.049961	0.000000	1.049961	20,659.63
WISNER	CUMING	35,745,023	0.455553	0.000000	0.455553	162,837.53
WOLBACH	GREELEY	5,172,228	0.500000	0.000000	0.500000	25,861.68
WOOD LAKE	CHERRY	879,984	0.411485	0.000000	0.411485	3,621.01
WOOD RIVER	HALL	30,722,122	0.475001	0.000000	0.475001	145,930.39
WYMORE	GAGE	27,721,420	0.515076	0.000000	0.515076	142,786.36
WYNOT	CEDAR	2,233,470	0.449960	0.693390	1.143350	25,536.38
YORK	YORK	306,580,426	0.000000	0.059590	0.059590	182,691.47
YUTAN	SAUNDERS	37,120,891	0.260470	0.140100	0.400570	148,695.18
State Totals		53,088,084,424				210,563,949.12

**Table 16 Natural Resource Districts NRD 2002
Value, Tax Rates, & Property Taxes Levied**

NATURAL RESOURCE DISTRICT	NRD Value	Total NRD Rate	NRD Taxes Levied
CENTRAL PLATTE			
BUFFALO	1,843,518,718	0.034890	643,204.81
CUSTER	72,388,650	0.034890	25,254.89
DAWSON	1,292,081,961	0.034890	450,807.29
FRONTIER	28,051,070	0.034890	9,787.02
HALL	2,638,878,853	0.034890	920,704.96
HAMILTON	56,578,668	0.034890	19,740.25
HOWARD	48,002,831	0.034890	16,748.36
MERRICK	549,530,413	0.034890	191,730.79
NANCE	27,137,193	0.034890	9,468.17
PLATTE	34,582,474	0.034890	12,065.66
POLK	170,239,871	0.034890	59,396.76
Central Platte Total	6,760,990,702		2,358,908.96
LEWIS & CLARK			
CEDAR	426,757,899	0.037790	161,271.81
DIXON	224,705,259	0.037786	84,907.12
KNOX	311,940,055	0.037786	117,869.67
Lewis & Clark Total	963,403,213		364,048.60
LITTLE BLUE			
ADAMS	1,299,068,410	0.032876	427,081.73
CLAY	286,019,559	0.032900	94,100.43
FILLMORE	138,289,229	0.032876	45,463.92
JEFFERSON	294,168,532	0.032876	96,711.03
NUCKOLLS	193,250,414	0.032876	63,533.01
THAYER	465,617,847	0.032876	153,076.87
WEBSTER	99,652,535	0.032876	32,761.83
Little Blue Total	2,776,066,526		912,728.82
LOWER BIG BLUE			
GAGE	1,067,993,154	0.033103	353,539.65
JEFFERSON	226,129,883	0.033103	74,855.88
PAWNEE	45,215,181	0.033103	14,967.63
SALINE	693,749,693	0.033103	229,652.19
Lower Big Blue Total	2,033,087,911		673,015.35
LOWER ELKHORN			
ANTELOPE	9,182,945	0.036993	3,397.19
BURT	296,299,653	0.036990	109,601.24
CEDAR	186,196,768	0.036990	68,874.18
COLFAX	256,395,023	0.036993	94,848.21
CUMING	741,725,318	0.036993	274,386.45
DAKOTA	6,448,976	0.036993	2,385.76
DIXON	163,728,377	0.036993	60,568.52
DODGE	517,104,967	0.036993	191,293.99
KNOX	59,723,229	0.036993	22,093.41
MADISON	1,597,670,792	0.036994	591,041.99
PIERCE	495,095,370	0.036993	183,151.94
PLATTE	178,575,892	0.036993	66,060.35
STANTON	457,678,764	0.036993	169,309.10
THURSTON	137,617,918	0.036993	50,909.41
WAYNE	508,310,748	0.036993	188,040.92
Lower Elkhorn Total	5,611,754,740		2,075,962.66
LOWER LOUP			
BOONE	466,376,600	0.021258	99,142.38
BUFFALO	232,177,318	0.021258	49,356.61
BUTLER	6,061,350	0.021258	1,288.49
CUSTER	808,637,580	0.021258	171,943.89
GARFIELD	129,466,746	0.021258	27,522.07
GREELEY	231,120,625	0.021258	49,131.87
HALL	2,269,311	0.021258	482.46
HOWARD	362,579,861	0.021258	77,076.83
LOUP	78,250,190	0.021300	16,667.29
MERRICK	29,206,474	0.021258	6,208.64
NANCE	265,531,839	0.021258	56,446.75
PLATTE	1,432,991,822	0.021258	304,625.01
ROCK	22,274,791	0.021258	4,735.18
SHERMAN	255,301,865	0.021258	54,271.76
VALLEY	269,329,144	0.021258	57,253.82
WHEELER	119,777,658	0.021258	25,462.33
Lower Loup Total	4,711,353,174		1,001,615.38

**Table 16 Natural Resource Districts NRD 2002
Value, Tax Rates, & Property Taxes Levied**

NATURAL RESOURCE DISTRICT	NRD Value	Total NRD Rate	NRD Taxes Levied
LOWER NIOBRARA			
BOYD	162,593,033	0.019632	31,920.26
HOLT	311,627,884	0.019640	61,203.91
KEYA PAHA	85,495,714	0.019630	16,782.86
KNOX	149,496,238	0.019632	29,349.10
ROCK	31,239,024	0.019632	6,132.85
Lower Niobrara Total	740,451,893		145,388.98
LOWER PLATTE NORTH			
BOONE	55,479,623	0.044560	24,721.72
BUTLER	352,460,040	0.044560	157,056.26
COLFAX	326,770,672	0.044560	145,609.01
DODGE	1,401,448,521	0.044560	624,485.71
MADISON	38,016,869	0.044560	16,940.26
PLATTE	338,050,289	0.044560	150,635.40
SAUNDERS	1,067,377,006	0.044560	475,622.84
Lower Platte North	3,579,603,020		1,595,071.20
LOWER PLATTE SOUTH			
BUTLER	51,769,811	0.035874	18,572.01
CASS	1,433,090,792	0.035874	514,107.46
LANCASTER	12,909,811,367	0.035874	4,631,265.73
OTOE	53,510,603	0.035874	19,196.45
SAUNDERS	277,783,917	0.035880	99,669.28
SEWARD	140,358,629	0.035874	50,352.10
Lower Platte South	14,866,325,119		5,333,163.03
LOWER REPUBLICAN			
FRANKLIN	292,476,846	0.033541	98,099.66
FURNAS	321,248,907	0.033541	107,750.10
HARLAN	291,126,466	0.033540	97,644.41
NUCKOLLS	106,642,121	0.033541	35,768.83
WEBSTER	190,845,085	0.033541	64,011.03
Lower Republican Total	1,202,339,425		403,274.03
MIDDLE NIOBRARA			
BROWN	176,315,411	0.023090	40,711.65
CHERRY	533,694,251	0.023090	123,230.62
KEYA PAHA	47,296,248	0.023090	10,920.77
ROCK	18,261,478	0.023089	4,216.39
Middle Niobrara Total	775,567,388		179,079.43
MIDDLE REPUBLICAN			
FRONTIER	247,321,848	0.032236	79,726.56
HAYES	159,275,422	0.032236	51,343.88
HITCHCOCK	249,904,587	0.032236	80,559.23
LINCOLN	174,249,558	0.032236	56,171.09
RED WILLOW	562,421,471	0.032236	181,301.43
Middle Republican Total	1,393,172,886		449,102.19
NEMAHA			
CASS	45,070,924	0.039906	17,986.03
GAGE	96,516,177	0.039906	38,515.80
JOHNSON	314,449,349	0.039906	125,484.24
LANCASTER	180,804,479	0.039906	72,151.84
NEMAHA	427,433,252	0.039906	170,571.29
OTOE	921,599,941	0.039906	367,774.76
PAWNEE	172,156,450	0.039906	68,700.97
RICHARDSON	473,685,422	0.039906	189,028.90
Nemaha Total	2,631,715,994		1,050,213.83
NORTH PLATTE			
BANNER	104,672,106	0.040380	42,266.60
GARDEN	255,733,008	0.040380	103,265.12
MORRILL	343,421,451	0.040380	138,673.58
SCOTTS BLUFF	1,505,008,043	0.040380	607,723.31
SIoux	73,275,834	0.040380	29,588.99
North Platte Total	2,282,110,442		921,517.60

**Table 16 Natural Resource Districts NRD 2002
Value, Tax Rates, & Property Taxes Levied**

NATURAL RESOURCE DISTRICT	NRD Value	Total NRD Rate	NRD Taxes Levied
PAPIO-MISSOURI RIVER			
BURT	284,207,338	0.030730	87,336.91
DAKOTA	805,340,947	0.030729	247,473.61
DODGE	1,740,672	0.030729	534.91
DOUGLAS	24,407,336,630	0.030730	7,500,375.65
SARPY	6,209,293,229	0.030730	1,908,114.25
THURSTON	119,299,756	0.030729	36,659.62
WASHINGTON	1,347,101,482	0.030729	413,950.25
Papio-Missouri River Total	33,174,320,054		10,194,445.20
SOUTH-PLATTE			
CHEYENNE	631,312,913	0.034235	216,130.23
DEUEL	176,274,154	0.034235	60,347.46
KIMBALL	340,143,449	0.034235	116,448.33
South-Platte Total	1,147,730,516		392,926.02
TRI-BASIN			
GOSPER	237,643,913	0.027917	66,343.45
KEARNEY	609,974,037	0.027917	170,286.46
PHELPS	764,610,596	0.027917	213,456.28
Tri-Basin Total	1,612,228,546		450,086.19
TWIN PLATTE			
ARTHUR	77,463,697	0.014390	11,146.70
KEITH	613,533,203	0.014390	88,288.01
LINCOLN	1,747,364,609	0.014390	251,445.77
MCPHERSON	62,443,428	0.014390	8,985.26
Twin Platte Total	2,500,804,937		359,865.74
UPPER BIG BLUE			
ADAMS	218,052,330	0.026935	58,732.39
BUTLER	296,701,859	0.026935	79,916.43
CLAY	282,466,708	0.026900	75,983.54
FILLMORE	492,054,283	0.026935	132,535.02
HAMILTON	836,791,548	0.026935	225,389.92
POLK	382,989,136	0.026935	103,158.21
SALINE	65,394,628	0.026935	17,614.07
SEWARD	957,715,677	0.026935	257,961.65
YORK	1,152,860,801	0.026935	310,523.09
Upper Big Blue Total	4,685,026,970		1,261,814.32
UPPER ELKHORN			
ANTELOPE	570,099,908	0.026228	149,525.92
HOLT	574,438,590	0.026230	150,675.31
ROCK	110,097,730	0.026228	28,876.43
WHEELER	32,017,362	0.026228	8,397.51
Upper Elkhorn Total	1,286,653,590		337,475.17
UPPER LOUP			
BLAINE	95,574,412	0.018880	18,044.59
BROWN	58,963,276	0.018879	11,131.66
CHERRY	243,347,673	0.018879	45,941.14
GRANT	109,532,287	0.018879	20,678.68
HOOKER	96,253,646	0.018879	18,171.62
LOGAN	89,823,562	0.018879	16,957.22
MCPHERSON	31,165,868	0.018879	5,883.71
THOMAS	95,430,533	0.018880	18,017.12
Upper Loup Total	820,091,257		154,825.74
UPPER NIOBRARA-WHITE			
BOX BUTTE	630,924,126	0.020270	127,888.24
DAWES	363,722,040	0.020271	73,730.09
SHERIDAN	400,029,902	0.020271	81,090.09
SIOUX	144,688,665	0.020270	29,328.64
Upper Niobrara-White Total	1,539,364,733		312,037.06
UPPER REPUBLICAN			
CHASE	454,815,965	0.043691	198,713.63
DUNDY	269,325,458	0.043691	117,671.34
PERKINS	344,382,090	0.043691	150,464.44
Upper Republican Total	1,068,523,513		466,849.41
STATE TOTALS	98,162,686,549		31,393,414.91

**Table 16 Natural Resource Districts NRD 2002
Value, Tax Rates, & Property Taxes Levied**

NATURAL RESOURCE DISTRICT	NRD Value	Total NRD Rate	NRD Taxes Levied
CENTRAL PLATTE			
BUFFALO	1,843,518,718	0.034890	643,204.81
CUSTER	72,388,650	0.034890	25,254.89
DAWSON	1,292,081,961	0.034890	450,807.29
FRONTIER	28,051,070	0.034890	9,787.02
HALL	2,638,878,853	0.034890	920,704.96
HAMILTON	56,578,668	0.034890	19,740.25
HOWARD	48,002,831	0.034890	16,748.36
MERRICK	549,530,413	0.034890	191,730.79
NANCE	27,137,193	0.034890	9,468.17
PLATTE	34,582,474	0.034890	12,065.66
POLK	170,239,871	0.034890	59,396.76
Central Platte Total	6,760,990,702		2,358,908.96
LEWIS & CLARK			
CEDAR	426,757,899	0.037790	161,271.81
DIXON	224,705,259	0.037786	84,907.12
KNOX	311,940,055	0.037786	117,869.67
Lewis & Clark Total	963,403,213		364,048.60
LITTLE BLUE			
ADAMS	1,299,068,410	0.032876	427,081.73
CLAY	286,019,559	0.032900	94,100.43
FILLMORE	138,289,229	0.032876	45,463.92
JEFFERSON	294,168,532	0.032876	96,711.03
NUCKOLLS	193,250,414	0.032876	63,533.01
THAYER	465,617,847	0.032876	153,076.87
WEBSTER	99,652,535	0.032876	32,761.83
Little Blue Total	2,776,066,526		912,728.82
LOWER BIG BLUE			
GAGE	1,067,993,154	0.033103	353,539.65
JEFFERSON	226,129,883	0.033103	74,855.88
PAWNEE	45,215,181	0.033103	14,967.63
SALINE	693,749,693	0.033103	229,652.19
Lower Big Blue Total	2,033,087,911		673,015.35
LOWER ELKHORN			
ANTELOPE	9,182,945	0.036993	3,397.19
BURT	296,299,653	0.036990	109,601.24
CEDAR	186,196,768	0.036990	68,874.18
COLFAX	256,395,023	0.036993	94,848.21
CUMING	741,725,318	0.036993	274,386.45
DAKOTA	6,448,976	0.036993	2,385.76
DIXON	163,728,377	0.036993	60,568.52
DODGE	517,104,967	0.036993	191,293.99
KNOX	59,723,229	0.036993	22,093.41
MADISON	1,597,670,792	0.036994	591,041.99
PIERCE	495,095,370	0.036993	183,151.94
PLATTE	178,575,892	0.036993	66,060.35
STANTON	457,678,764	0.036993	169,309.10
THURSTON	137,617,918	0.036993	50,909.41
WAYNE	508,310,748	0.036993	188,040.92
Lower Elkhorn Total	5,611,754,740		2,075,962.66
LOWER LOUP			
BOONE	466,376,600	0.021258	99,142.38
BUFFALO	232,177,318	0.021258	49,356.61
BUTLER	6,061,350	0.021258	1,288.49
CUSTER	808,637,580	0.021258	171,943.89
GARFIELD	129,466,746	0.021258	27,522.07
GREELEY	231,120,625	0.021258	49,131.87
HALL	2,269,311	0.021258	482.46
HOWARD	362,579,861	0.021258	77,076.83
LOUP	78,250,190	0.021300	16,667.29
MERRICK	29,206,474	0.021258	6,208.64
NANCE	265,531,839	0.021258	56,446.75
PLATTE	1,432,991,822	0.021258	304,625.01
ROCK	22,274,791	0.021258	4,735.18
SHERMAN	255,301,865	0.021258	54,271.76
VALLEY	269,329,144	0.021258	57,253.82
WHEELER	119,777,658	0.021258	25,462.33
Lower Loup Total	4,711,353,174		1,001,615.38

**Table 16 Natural Resource Districts NRD 2002
Value, Tax Rates, & Property Taxes Levied**

NATURAL RESOURCE DISTRICT	NRD Value	Total NRD Rate	NRD Taxes Levied
LOWER NIOBRARA			
BOYD	162,593,033	0.019632	31,920.26
HOLT	311,627,884	0.019640	61,203.91
KEYA PAHA	85,495,714	0.019630	16,782.86
KNOX	149,496,238	0.019632	29,349.10
ROCK	31,239,024	0.019632	6,132.85
Lower Niobrara Total	740,451,893		145,388.98
LOWER PLATTE NORTH			
BOONE	55,479,623	0.044560	24,721.72
BUTLER	352,460,040	0.044560	157,056.26
COLFAX	326,770,672	0.044560	145,609.01
DODGE	1,401,448,521	0.044560	624,485.71
MADISON	38,016,869	0.044560	16,940.26
PLATTE	338,050,289	0.044560	150,635.40
SAUNDERS	1,067,377,006	0.044560	475,622.84
Lower Platte North	3,579,603,020		1,595,071.20
LOWER PLATTE SOUTH			
BUTLER	51,769,811	0.035874	18,572.01
CASS	1,433,090,792	0.035874	514,107.46
LANCASTER	12,909,811,367	0.035874	4,631,265.73
OTOE	53,510,603	0.035874	19,196.45
SAUNDERS	277,783,917	0.035880	99,669.28
SEWARD	140,358,629	0.035874	50,352.10
Lower Platte South	14,866,325,119		5,333,163.03
LOWER REPUBLICAN			
FRANKLIN	292,476,846	0.033541	98,099.66
FURNAS	321,248,907	0.033541	107,750.10
HARLAN	291,126,466	0.033540	97,644.41
NUCKOLLS	106,642,121	0.033541	35,768.83
WEBSTER	190,845,085	0.033541	64,011.03
Lower Republican Total	1,202,339,425		403,274.03
MIDDLE NIOBRARA			
BROWN	176,315,411	0.023090	40,711.65
CHERRY	533,694,251	0.023090	123,230.62
KEYA PAHA	47,296,248	0.023090	10,920.77
ROCK	18,261,478	0.023089	4,216.39
Middle Niobrara Total	775,567,388		179,079.43
MIDDLE REPUBLICAN			
FRONTIER	247,321,848	0.032236	79,726.56
HAYES	159,275,422	0.032236	51,343.88
HITCHCOCK	249,904,587	0.032236	80,559.23
LINCOLN	174,249,558	0.032236	56,171.09
RED WILLOW	562,421,471	0.032236	181,301.43
Middle Republican Total	1,393,172,886		449,102.19
NEMAHA			
CASS	45,070,924	0.039906	17,986.03
GAGE	96,516,177	0.039906	38,515.80
JOHNSON	314,449,349	0.039906	125,484.24
LANCASTER	180,804,479	0.039906	72,151.84
NEMAHA	427,433,252	0.039906	170,571.29
OTOE	921,599,941	0.039906	367,774.76
PAWNEE	172,156,450	0.039906	68,700.97
RICHARDSON	473,685,422	0.039906	189,028.90
Nemaha Total	2,631,715,994		1,050,213.83
NORTH PLATTE			
BANNER	104,672,106	0.040380	42,266.60
GARDEN	255,733,008	0.040380	103,265.12
MORRILL	343,421,451	0.040380	138,673.58
SCOTTS BLUFF	1,505,008,043	0.040380	607,723.31
SIoux	73,275,834	0.040380	29,588.99
North Platte Total	2,282,110,442		921,517.60

**Table 16 Natural Resource Districts NRD 2002
Value, Tax Rates, & Property Taxes Levied**

NATURAL RESOURCE DISTRICT	NRD Value	Total NRD Rate	NRD Taxes Levied
PAPIO-MISSOURI RIVER			
BURT	284,207,338	0.030730	87,336.91
DAKOTA	805,340,947	0.030729	247,473.61
DODGE	1,740,672	0.030729	534.91
DOUGLAS	24,407,336,630	0.030730	7,500,375.65
SARPY	6,209,293,229	0.030730	1,908,114.25
THURSTON	119,299,756	0.030729	36,659.62
WASHINGTON	1,347,101,482	0.030729	413,950.25
Papio-Missouri River Total	33,174,320,054		10,194,445.20
SOUTH-PLATTE			
CHEYENNE	631,312,913	0.034235	216,130.23
DEUEL	176,274,154	0.034235	60,347.46
KIMBALL	340,143,449	0.034235	116,448.33
South-Platte Total	1,147,730,516		392,926.02
TRI-BASIN			
GOSPER	237,643,913	0.027917	66,343.45
KEARNEY	609,974,037	0.027917	170,286.46
PHELPS	764,610,596	0.027917	213,456.28
Tri-Basin Total	1,612,228,546		450,086.19
TWIN PLATTE			
ARTHUR	77,463,697	0.014390	11,146.70
KEITH	613,533,203	0.014390	88,288.01
LINCOLN	1,747,364,609	0.014390	251,445.77
MCPHERSON	62,443,428	0.014390	8,985.26
Twin Platte Total	2,500,804,937		359,865.74
UPPER BIG BLUE			
ADAMS	218,052,330	0.026935	58,732.39
BUTLER	296,701,859	0.026935	79,916.43
CLAY	282,466,708	0.026900	75,983.54
FILLMORE	492,054,283	0.026935	132,535.02
HAMILTON	836,791,548	0.026935	225,389.92
POLK	382,989,136	0.026935	103,158.21
SALINE	65,394,628	0.026935	17,614.07
SEWARD	957,715,677	0.026935	257,961.65
YORK	1,152,860,801	0.026935	310,523.09
Upper Big Blue Total	4,685,026,970		1,261,814.32
UPPER ELKHORN			
ANTELOPE	570,099,908	0.026228	149,525.92
HOLT	574,438,590	0.026230	150,675.31
ROCK	110,097,730	0.026228	28,876.43
WHEELER	32,017,362	0.026228	8,397.51
Upper Elkhorn Total	1,286,653,590		337,475.17
UPPER LOUP			
BLAINE	95,574,412	0.018880	18,044.59
BROWN	58,963,276	0.018879	11,131.66
CHERRY	243,347,673	0.018879	45,941.14
GRANT	109,532,287	0.018879	20,678.68
HOOKER	96,253,646	0.018879	18,171.62
LOGAN	89,823,562	0.018879	16,957.22
MCPHERSON	31,165,868	0.018879	5,883.71
THOMAS	95,430,533	0.018880	18,017.12
Upper Loup Total	820,091,257		154,825.74
UPPER NIOBRARA-WHITE			
BOX BUTTE	630,924,126	0.020270	127,888.24
DAWES	363,722,040	0.020271	73,730.09
SHERIDAN	400,029,902	0.020271	81,090.09
SIoux	144,688,665	0.020270	29,328.64
Upper Niobrara-White Total	1,539,364,733		312,037.06
UPPER REPUBLICAN			
CHASE	454,815,965	0.043691	198,713.63
DUNDY	269,325,458	0.043691	117,671.34
PERKINS	344,382,090	0.043691	150,464.44
Upper Republican Total	1,068,523,513		466,849.41
STATE TOTALS	98,162,686,549		31,393,414.91

**Table 17 Educational Service Units ESU 2002
Value, Tax Rates, & Property Taxes Levied**

Educational Service Units	ESU Value	Total ESU Rate	ESU Taxes Levied
ESU 1			
ANTELOPE	26,636,108	0.018200	4,847.83
CEDAR	612,954,667	0.018200	111,557.75
CUMING	1,413,505	0.018200	257.26
DAKOTA	811,789,923	0.018200	147,745.53
DIXON	388,433,636	0.018200	70,694.95
KNOX	505,887,495	0.018200	92,071.52
PIERCE	40,032,179	0.018200	7,286.02
STANTON	351,825	0.018200	64.03
THURSTON	215,206,489	0.018200	39,167.58
WAYNE	469,496,478	0.018200	85,448.36
ESU 1 Total	3,072,202,305		559,140.83
ESU 2			
BURT	580,506,991	0.014640	84,986.22
BUTLER	197,648	0.014640	28.94
CASS	84,068,455	0.014642	12,309.72
COLFAX	13,208,926	0.014640	1,933.79
CUMING	718,002,276	0.014640	105,115.53
DODGE	1,904,061,330	0.014640	278,755.37
DOUGLAS	11,405,705	0.014640	1,669.73
LANCASTER	132,959,137	0.014642	19,467.88
SAUNDERS	1,310,665,739	0.014640	191,880.96
SEWARD	3,457,030	0.014640	506.17
STANTON	57,489,418	0.014640	8,416.45
THURSTON	41,711,185	0.014640	6,106.52
WASHINGTON	82,835,330	0.014640	12,127.16
WAYNE	4,631,001	0.014640	677.98
ESU 2 Total	4,945,200,171		723,982.42
ESU 3			
CASS	1,219,550,399	0.017348	211,566.68
DODGE	16,232,829	0.017348	2,816.14
DOUGLAS	11,067,972,705	0.017350	1,920,295.51
OTOE	9,019,132	0.017348	1,564.68
SARPY	5,609,914,128	0.017350	973,322.03
WASHINGTON	1,264,266,152	0.017348	219,325.18
ESU 3 Total	19,186,955,345		3,328,890.22
ESU 4			
CASS	53,018,683	0.015000	7,952.99
GAGE	30,097,264	0.015000	4,514.93
JOHNSON	307,500,113	0.015000	46,128.36
LANCASTER	79,129,140	0.015000	11,869.37
NEMAHA	427,433,252	0.015000	64,116.12
OTOE	931,294,909	0.015000	139,696.66
PAWNEE	216,870,006	0.015000	32,531.39
RICHARDSON	473,685,422	0.015000	71,053.40
ESU 4 Total	2,519,028,789		377,863.22
ESU 5			
CLAY	1,981,911	0.015000	297.29
FILLMORE	17,944,051	0.015000	2,691.55
GAGE	1,035,337,011	0.015000	155,305.59
JEFFERSON	519,536,223	0.015000	77,937.11
JOHNSON	6,949,236	0.015000	1,042.37
LANCASTER	852,698	0.015000	127.90
NUCKOLLS	71,588,708	0.015000	10,738.31
OTOE	1,738,192	0.015000	260.76
PAWNEE	501,625	0.015000	75.25
SALINE	95,080,738	0.015000	14,262.36
THAYER	460,148,837	0.015000	69,022.59
ESU 5 Total	2,211,659,230		331,761.08

**Table 17 Educational Service Units ESU 2002
Value, Tax Rates, & Property Taxes Levied**

Educational Service Units	ESU Value	Total ESU Rate	ESU Taxes Levied
ESU 6			
BUTLER	31,444,914	0.017300	5,440.09
CASS	121,524,179	0.017300	21,023.73
CLAY	19,579,550	0.017300	3,387.26
FILLMORE	562,710,600	0.017300	97,349.29
GAGE	99,075,056	0.017300	17,139.99
HAMILTON	48,061,105	0.017300	8,314.53
JEFFERSON	762,192	0.017300	131.85
LANCASTER	1,505,425,058	0.017300	260,438.54
OTOE	33,058,316	0.017300	5,719.20
POLK	13,153,930	0.017300	2,275.66
SALINE	664,063,588	0.017300	114,883.31
SAUNDERS	2,986,979	0.017300	516.75
SEWARD	1,084,798,609	0.017300	187,669.92
THAYER	5,320,997	0.017300	920.55
YORK	1,028,822,593	0.017300	177,985.82
ESU 6 Total	5,220,787,666		903,196.49
ESU 7			
ANTELOPE	1,014,775	0.015334	155.62
BOONE	490,206,360	0.015334	75,168.24
BUTLER	675,350,497	0.015334	103,557.91
COLFAX	569,956,769	0.015334	87,397.17
CUMING	22,309,537	0.015334	3,420.94
GREELEY	2,839,485	0.015334	435.40
HAMILTON	79,602,113	0.015334	12,206.23
HOWARD	11,888,891	0.015334	1,823.09
MERRICK	497,891,030	0.015334	76,346.91
NANCE	288,025,678	0.015334	44,165.85
PLATTE	1,922,062,267	0.015334	294,728.17
POLK	540,075,077	0.015334	82,815.46
SAUNDERS	31,508,204	0.015330	4,830.19
SEWARD	9,818,667	0.015334	1,505.63
STANTON	65,245,655	0.015334	10,004.76
YORK	117,696,782	0.015334	18,047.83
ESU 7 Total	5,325,491,787		816,609.40
ESU 8			
ANTELOPE	551,631,972	0.014990	82,689.95
BOONE	29,915,742	0.014989	4,484.07
BOYD	159,474,313	0.014989	23,903.60
GARFIELD	9,355,927	0.014989	1,402.37
GREELEY	7,675,397	0.014990	1,150.53
HOLT	879,255,046	0.014990	131,800.87
KNOX	15,272,027	0.014990	2,289.28
MADISON	1,635,687,661	0.014990	245,191.22
PIERCE	455,063,190	0.014990	68,215.09
PLATTE	62,138,213	0.014990	9,314.55
STANTON	334,591,866	0.014990	50,155.32
WAYNE	34,183,269	0.014990	5,124.07
WHEELER	151,667,725	0.014990	22,734.99
ESU 8 Total	4,325,912,348		648,455.91

**Table 17 Educational Service Units ESU 2002
Value, Tax Rates, & Property Taxes Levied**

Educational Service Units	ESU Value	Total ESU Rate	ESU Taxes Levied
ESU 9			
ADAMS	1,512,088,765	0.015491	234,237.67
CLAY	546,924,806	0.015500	84,773.34
FILLMORE	49,688,860	0.015491	7,697.24
FRANKLIN	29,900,826	0.015491	4,631.94
HALL	177,858,990	0.015491	27,552.29
HAMILTON	765,706,998	0.015492	118,623.73
KEARNEY	22,546,089	0.015491	3,492.62
NUCKOLLS	228,303,827	0.015491	35,366.55
THAYER	148,014	0.015491	22.93
WEBSTER	290,497,620	0.015491	45,001.16
YORK	6,341,426	0.015491	982.40
ESU 9 Total	3,630,006,221		562,381.87
ESU 10			
ADAMS	734,760	0.015000	110.21
BLAINE	95,574,412	0.015000	14,336.38
BOONE	1,734,121	0.015000	260.12
BROWN	3,581,104	0.015000	537.16
BUFFALO	2,075,696,036	0.015000	311,358.10
CUSTER	880,583,846	0.015000	132,089.70
DAWSON	1,246,402,344	0.015000	186,964.98
GARFIELD	120,110,819	0.015000	18,017.16
GOSPER	8,766,566	0.015000	1,315.02
GREELEY	220,605,744	0.015000	33,091.56
HALL	2,463,289,173	0.015000	369,495.46
HOLT	6,811,428	0.015000	1,021.80
HOWARD	398,693,803	0.015000	59,804.77
KEARNEY	57,838,354	0.015000	8,675.76
LINCOLN	50,783,543	0.015000	7,617.53
LOGAN	19,714,330	0.015000	2,957.13
LOUP	78,250,190	0.015000	11,737.53
MERRICK	80,845,857	0.015000	12,126.99
NANCE	4,643,354	0.015000	696.51
PHELPS	23,091,381	0.015000	3,463.71
SHERMAN	255,301,865	0.015000	38,295.76
THOMAS	14,435,779	0.015000	2,165.43
VALLEY	269,329,144	0.015000	40,400.34
WHEELER	127,295	0.015000	19.09
ESU 10 Total	8,376,945,248		1,256,558.20
ESU 11			
ADAMS	4,102,720	0.018203	746.82
DAWSON	45,679,618	0.018203	8,314.90
FRANKLIN	262,576,020	0.018203	47,796.71
FRONTIER	110,654,401	0.018203	20,142.65
FURNAS	297,848,090	0.018203	54,217.28
GOSPER	228,877,347	0.018203	41,662.56
HARLAN	291,126,466	0.018200	52,984.87
KEARNEY	529,589,594	0.018203	96,401.20
LINCOLN	12,286,539	0.018203	2,236.52
PHELPS	741,519,215	0.018203	134,979.41
RED WILLOW	9,897,264	0.018203	1,801.67
ESU 11 Total	2,534,157,274		461,284.59

**Table 17 Educational Service Units ESU 2002
Value, Tax Rates, & Property Taxes Levied**

Educational Service Units	ESU Value	Total ESU Rate	ESU Taxes Levied
ESU 13			
BANNER	103,825,367	0.017080	17,733.38
BOX BUTTE	630,924,126	0.017080	107,762.29
CHERRY	71,516,672	0.017079	12,214.30
DAWES	205,484,442	0.017079	35,094.69
MORRILL	303,579,152	0.017080	51,851.32
SCOTTS BLUFF	1,505,008,043	0.017080	257,056.66
SHERIDAN	331,477,668	0.017079	56,611.66
SIoux	217,964,499	0.017080	37,228.00
ESU 13 Total	3,369,779,969		575,552.30
ESU 14			
BANNER	846,739	0.015000	127.01
CHEYENNE	631,312,913	0.015000	94,697.63
DEUEL	176,274,154	0.015000	26,441.12
GARDEN	255,733,008	0.015000	38,360.16
KEITH	73,810,444	0.015000	11,072.08
KIMBALL	340,143,449	0.015000	51,021.91
MORRILL	39,842,299	0.015000	5,976.34
PERKINS	8,417,900	0.015000	1,262.72
ESU 14 Total	1,526,380,906		228,958.97
ESU 15			
CHASE	433,126,717	0.014307	61,967.13
DUNDY	269,325,458	0.014307	38,532.39
FRONTIER	164,718,844	0.014307	23,566.46
FURNAS	23,400,817	0.014307	3,347.96
HAYES	156,184,796	0.014307	22,345.21
HITCHCOCK	248,777,901	0.014307	35,592.91
LINCOLN	65,061,093	0.014307	9,308.29
RED WILLOW	517,374,103	0.014307	74,020.57
ESU 15 Total	1,877,969,729		268,680.92
ESU 16			
ARTHUR	77,463,697	0.015175	11,755.59
CHASE	21,689,248	0.015170	3,290.30
CHERRY	147,424,266	0.015175	22,371.65
GRANT	109,532,287	0.015175	16,621.32
HAYES	3,090,626	0.015175	469.01
HOOVER	96,253,646	0.015171	14,602.83
KEITH	539,722,759	0.015175	81,902.95
LINCOLN	1,793,482,992	0.015175	272,161.04
LOGAN	70,109,232	0.015175	10,639.55
MCPHERSON	93,609,296	0.015175	14,204.54
PERKINS	335,964,181	0.015175	50,983.00
SHERIDAN	47,447,918	0.015170	7,197.97
THOMAS	80,994,756	0.015170	12,287.41
ESU 16 Total	3,416,784,904		518,487.16
ESU 17			
BOYD	3,118,720	0.014998	467.75
BROWN	231,697,583	0.014998	34,749.91
CHERRY	558,100,986	0.014998	83,704.26
KEYA PAHA	132,791,963	0.015000	19,919.43
ROCK	181,873,023	0.014998	27,277.32
ESU 17 Total	1,107,582,275		166,118.67
ESU 18			
LANCASTER	11,372,249,810	0.015000	1,705,837.47
ESU 19			
DOUGLAS	13,327,958,220	0.014990	1,997,827.64
SARPY	599,379,101	0.014990	89,847.54
ESU 19 Total	13,927,337,321		2,087,675.18
STATE TOTALS	97,946,431,298		15,521,434.90

**Table 18 Community Colleges 2002
Value, Tax Rates, & Property Taxes Levied**

Community College	College Value	Total College Rate	College Taxes Levied	Community College	College Value	Total College Rate	College Taxes Levied
CENTRAL				NORTHEAST			
ADAMS	1,516,926,240	0.070000	1,061,848.36	ANTELOPE	579,282,853	0.070000	405,500.19
BOONE	370,387,392	0.070000	259,271.17	BOONE	151,468,831	0.070000	106,028.18
BUFFALO	2,075,696,036	0.070000	1,452,994.05	BOYD	162,593,033	0.070000	113,815.12
BUTLER	706,993,056	0.070000	494,897.37	BROWN	235,278,687	0.070000	164,695.41
CLAY	568,486,267	0.070000	397,940.39	BURT	580,506,991	0.070000	406,354.89
COLFAX	583,165,695	0.070000	408,215.99	CEDAR	612,954,667	0.070000	429,068.27
DAWSON	1,292,081,961	0.070000	904,458.95	CUMING	741,725,318	0.070000	519,207.72
FRANKLIN	292,476,846	0.070000	204,733.79	DAKOTA	811,789,923	0.070000	568,255.48
FURNAS	321,248,907	0.070000	224,874.24	DIXON	388,433,636	0.070000	271,903.54
GOSPER	237,643,913	0.070000	166,351.35	GARFIELD	129,466,746	0.070000	90,627.39
GREELEY	231,120,625	0.070000	161,785.80	HOLT	886,066,474	0.070000	620,250.34
HALL	2,641,148,165	0.070000	1,848,805.51	KEYA PAHA	132,791,963	0.070000	92,955.65
HAMILTON	893,370,216	0.070000	625,360.92	KNOX	521,159,522	0.070000	364,811.67
HARLAN	291,126,466	0.070000	203,789.97	MADISON	1,635,687,661	0.070000	1,144,983.49
HOWARD	410,582,125	0.070000	287,407.97	PIERCE	495,095,370	0.070000	346,568.62
KEARNEY	609,974,037	0.070000	426,981.84	ROCK	181,873,023	0.070000	127,311.12
MERRICK	578,736,887	0.070000	405,118.12	STANTON	457,678,764	0.070000	320,375.13
NANCE	292,669,032	0.070000	204,868.33	THURSTON	256,917,674	0.070000	179,842.37
NUCKOLLS	299,892,535	0.070000	209,924.77	WAYNE	508,310,748	0.070000	355,817.52
PHELPS	764,610,596	0.070000	535,228.31	WHEELER	151,795,020	0.070000	106,256.51
PLATTE	1,984,200,477	0.070000	1,388,947.07	Northeast Total	9,620,876,904		6,734,628.61
POLK	553,229,007	0.070000	387,262.27	SOUTHEAST			
SHERMAN	255,301,865	0.070000	178,712.55	CASS	1,478,161,716	0.065500	968,197.03
VALLEY	269,329,144	0.070000	188,531.96	FILLMORE	630,343,512	0.065500	412,875.05
WEBSTER	290,497,620	0.070000	203,350.00	GAGE	1,164,509,331	0.065500	762,754.80
Central Total	18,330,895,110		12,831,661.05	JEFFERSON	520,298,415	0.065500	340,796.65
METROPOLITAN				JOHNSON	314,449,349	0.065500	205,965.06
DODGE	1,920,294,159	0.064000	1,228,990.55	LANCASTER	13,090,615,848	0.065500	8,574,353.38
DOUGLAS	24,407,336,630	0.064000	15,620,705.69	NEMAHA	427,433,252	0.065500	279,968.57
SARPY	6,209,293,229	0.064000	3,973,944.34	OTOE	975,110,548	0.065500	638,698.03
WASHINGTON	1,347,101,482	0.064000	862,144.35	PAWNEE	217,371,631	0.065500	142,378.54
Metropolitan Total	33,884,025,500		21,685,784.93	RICHARDSON	473,685,422	0.065500	310,264.44
MID-PLAINS				SALINE	759,144,322	0.065500	497,240.03
ARTHUR	77,463,697	0.070000	54,225.06	SAUNDERS	1,345,160,922	0.065500	881,081.56
BLAINE	95,574,412	0.070000	66,902.23	SEWARD	1,098,074,305	0.065500	719,239.00
CHASE	454,815,965	0.070000	318,371.91	THAYER	465,617,847	0.065500	304,979.56
CHERRY	476,365,568	0.070000	333,457.51	YORK	1,152,860,801	0.065500	755,124.03
CUSTER	881,026,228	0.070000	616,676.62	Southeast Total	24,112,837,221		15,793,915.73
DUNDY	269,325,458	0.070000	188,529.49	WESTERN			
FRONTIER	275,372,918	0.070000	192,762.39	BANNER	104,672,106	0.077270	80,880.13
HAYES	159,275,422	0.070000	111,493.45	BOX BUTTE	630,924,126	0.077270	487,515.24
HITCHCOCK	249,904,587	0.070000	174,934.29	CHERRY	300,676,357	0.077270	232,332.58
HOOKER	96,253,646	0.070000	67,377.86	CHEYENNE	631,312,913	0.077270	487,815.55
KEITH	613,533,203	0.070000	429,476.78	DAWES	363,722,040	0.077270	281,048.02
LINCOLN	1,921,614,167	0.070000	1,345,129.92	DEUEL	176,274,154	0.077270	136,207.04
LOGAN	89,823,562	0.070000	62,876.68	GARDEN	255,733,008	0.077270	197,604.62
LOUP	78,250,190	0.070000	54,775.13	GRANT	109,532,287	0.077270	84,635.45
MCPHERSON	93,609,296	0.070000	65,526.83	KIMBALL	340,143,449	0.077270	262,829.00
PERKINS	344,382,090	0.070000	241,067.83	MORRILL	343,421,451	0.077270	265,361.76
RED WILLOW	562,421,471	0.070000	393,696.38	SCOTT'S BLUFF	1,505,008,043	0.077270	1,162,920.75
THOMAS	95,430,533	0.070000	66,801.75	SHERIDAN	400,029,902	0.077270	309,103.43
Mid-Plains Total	6,834,442,413		4,784,082.11	SIoux	217,964,499	0.077270	168,421.55
				Western Total	5,379,414,335		4,156,675.12
				STATE TOTALS	98,162,491,483		65,986,747.55

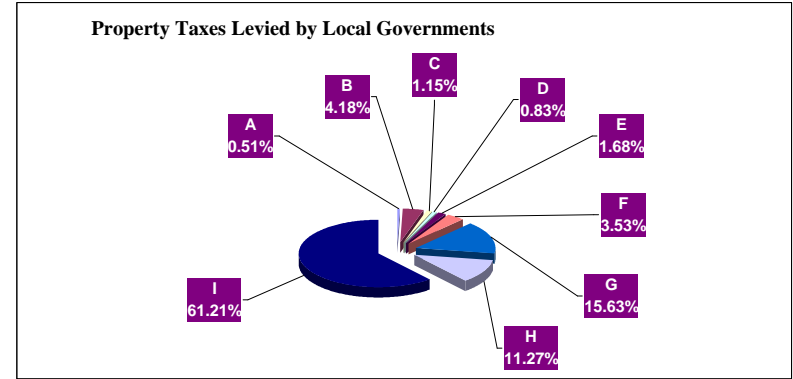
TABLES 19A & 19B for 93 COUNTIES follow here.

TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

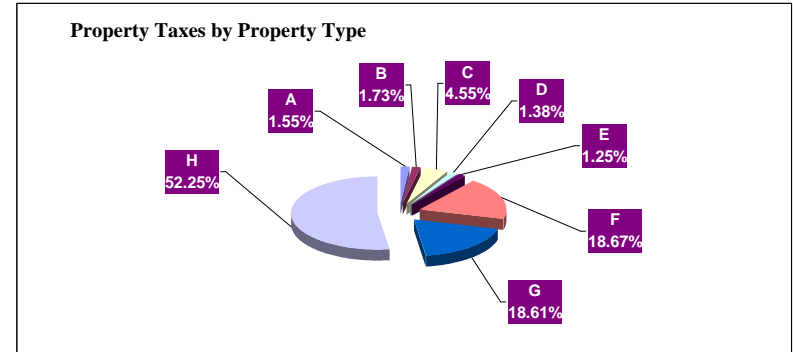
STATE TOTALS

County Population: 1,711,263
 Real Property Taxable Records: 976,009
 Personal Property Schedules: 114,341

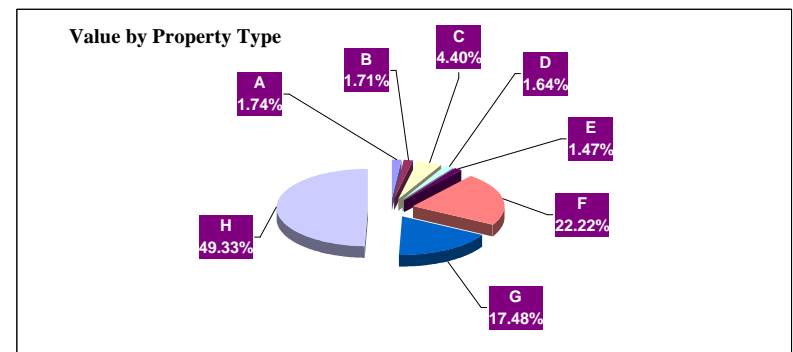
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	15,607,556,489	9,489,701	0.0608%	0.51%
B	MISCELLANEOUS DIST.	230,374,488,580	78,151,117	0.0339%	4.18%
C	FIRE DISTRICTS	46,513,444,628	21,405,003	0.0460%	1.15%
D	EDUC. SERV. UNIT	97,946,431,298	15,521,435	0.0158%	0.83%
E	NAT. RESOURCE DIST.	98,162,686,549	31,393,415	0.0320%	1.68%
F	COMMUNITY COLLEGE	98,162,491,483	65,986,748	0.0672%	3.53%
G	COUNTY	98,162,679,918	292,056,327	0.2975%	15.63%
H	CITY OR VILLAGE	53,088,084,424	210,563,949	0.3966%	11.27%
I	SCHOOL DISTRICTS	98,162,491,459	1,143,578,889	1.1650%	61.21%
	STATE TOTALS	98,162,679,918	1,868,146,583	1.9031%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	1,709,733,306	28,988,133	1.6955%	1.55%
B	PUBLIC SERVIC ENTITIES	1,680,044,934	32,388,404	1.9278%	1.73%
C	COMM. & INDUST. EQUIP.	4,322,746,908	85,070,519	1.9680%	4.55%
D	AGRIC. MACH. & EQUIP.	1,606,431,290	25,856,894	1.6096%	1.38%
E	AG-OUTBLDG & FARMSITE LAND	1,446,615,509	23,281,973	1.6094%	1.25%
F	AGRICULTURAL LAND	21,815,442,553	348,802,414	1.5989%	18.67%
G	COMM., INDUST., & MINERAL	17,158,208,136	347,631,842	2.0260%	18.61%
H	RESIDENTIAL **	48,423,457,282	976,126,404	2.0158%	52.25%
	STATE TOTALS	98,162,679,918	1,868,146,583	1.9031%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	1,709,733,306	1.74%
B	PUBLIC SERVIC ENTITIES	1,680,044,934	1.71%
C	COMM. & INDUST. EQUIP.	4,322,746,908	4.40%
D	AGRIC. MACH. & EQUIP.	1,606,431,290	1.64%
E	AG-OUTBLDG & FARMSITE LAND	1,446,615,509	1.47%
F	AGRICULTURAL LAND	21,815,442,553	22.22%
G	COMM., INDUST., & MINERAL	17,158,208,136	17.48%
H	RESIDENTIAL **	48,423,457,282	49.33%
	STATE TOTALS	98,162,679,918	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

94 STATE TOTALS

VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002			
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates				
COUNTY		93,938,214,211		98,162,679,918	4,224,465,707	4.50%		0.2876		0.2975		
TOWNSHIP		14,980,155,090		15,607,556,489	627,401,399	4.19%		0.0624		0.0608		
CITY OR VILLAGE		51,108,350,912		53,088,084,424	1,979,733,512	3.87%		0.3985		0.3966		
FIRE DIST.		44,199,486,363		46,513,444,628	2,313,958,265	5.24%		0.0454		0.0460		
NAT. RESOURCE DIST.		93,938,056,384		98,162,686,549	4,224,630,165	4.50%		0.0323		0.0320		
MISC. DIST.		220,582,005,375		230,374,488,580	9,792,483,205	4.44%		0.0331		0.0339		
ED. SERV. UNIT		93,392,583,448		97,946,431,298	4,553,847,850	4.88%		0.0159		0.0158		
COMMUNITY COLLEGE		93,938,056,400		98,162,491,483	4,224,435,083	4.50%		0.0659		0.0672		
SCHOOLS, CLASS 1-5		93,938,119,439		98,162,491,459	4,224,372,020	4.50%		1.0420		1.0581		
SCHOOLS, CLASS 6		4,291,491,331		4,536,428,045	244,936,714	5.71%						
SCHOOLS, BONDS		95,651,924,511		100,423,050,448	4,771,125,937	4.99%		0.1042		0.1045		
STATE TOTALS		93,938,214,211		98,162,679,918	4,224,465,707	4.50%		1.8755		1.9031		

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
		TOTAL TAXES	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
COUNTY	15.34%	270,198,652	292,056,327	20.56%	21,857,674	8.09%	14,116,063	256,082,589	15,864,893	276,191,433	12.39%	7.85%			
TOWNSHIP	0.53%	9,348,336	9,489,701	0.13%	141,365	1.51%	16,658	9,331,678	15,570	9,474,131	-6.53%	1.53%			
CITY OR VILLAGE	11.56%	203,672,425	210,563,949	6.48%	6,891,524	3.38%	59,937,371	143,735,054	60,465,537	150,098,412	0.88%	4.43%			
FIRE DIST.	1.14%	20,059,503	21,405,003	1.27%	1,345,500	6.71%	2,179,553	17,879,950	2,319,007	19,085,997	6.40%	6.75%			
NAT. RESOURCE DIST.	1.72%	30,324,554	31,393,415	1.01%	1,068,861	3.52%	0	30,324,554	0	31,393,415		3.52%			
MISC. DIST.	4.14%	72,908,037	78,151,117	4.93%	5,243,080	7.19%	27,977,829	44,930,208	28,328,017	49,823,100	1.25%	10.89%			
ED. SERV. UNIT	0.84%	14,875,223	15,521,435	0.61%	646,211	4.34%	0	14,875,223	0	15,521,435		4.34%			
COMMUNITY COLLEGE	3.52%	61,939,960	65,986,748	3.81%	4,046,788	6.53%	0	61,939,960	0	65,986,748		6.53%			
SCHOOLS, CLASS 1-5 *	55.56%	978,838,885	1,038,678,037	56.29%	59,839,152	6.11%	0	978,838,885	0	1,038,678,037		6.11%			
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0					
SCHOOLS, BONDS	5.66%	99,668,015	104,900,852	4.92%	5,232,837	5.25%	99,668,015	0	104,900,852	0	5.25%				
STATE TOTALS	100.00%	1,761,833,590	1,868,146,583	100.00%	106,312,993	6.03%	203,895,489	1,557,938,102	211,893,875	1,656,252,707	3.92%	6.31%			

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
		TOTAL VALUE	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates							
AGLAND REAL	22.45%	21,090,574,187	21,815,442,553	17.16%	724,868,366	3.44%		1.5759		1.5989					
AGIMPRV & FRMSITE	1.52%	1,431,399,046	1,446,615,509	0.36%	15,216,463	1.06%		1.5828		1.6094					
RESIDENTIAL REAL **	49.00%	46,027,877,877	48,423,457,282	56.71%	2,395,579,405	5.20%		1.9894		2.0158					
COMM.&IND.&MINRL REAL	17.46%	16,403,996,805	17,158,208,136	17.85%	754,211,331	4.60%		1.9952		2.0260					
RAILROAD REAL	1.42%	1,332,749,686	1,400,437,680	1.60%	67,687,994	5.08%		1.6795		1.6952					
PUBLIC SERVICE REAL	0.24%	222,422,415	227,432,867	0.12%	5,010,452	2.25%		1.8769		1.9183					
SUBTOTAL-REAL	92.09%	86,509,020,016	90,471,594,027	93.80%	3,962,574,011	4.58%		1.8779		1.9055					
AGRIC PERSONAL	1.65%	1,548,082,902	1,606,431,290	1.38%	58,348,388	3.77%		1.5875		1.6096					
COMM PERSONAL	4.46%	4,185,401,002	4,322,746,908	3.25%	137,345,906	3.28%		1.9429		1.9680					
RAILROAD PERSONAL	0.33%	305,702,299	309,295,626	0.09%	3,593,327	1.18%		1.6795		1.6969					
PUBLIC SERVICE PERSONAL	1.48%	1,390,007,993	1,452,612,067	1.48%	62,604,074	4.50%		1.8901		1.9293					
SUBTOTAL - PERSONAL	7.91%	7,429,194,196	7,691,085,891	6.20%	261,891,695	3.53%		1.8481		1.8749					
STATE TOTALS	100.00%	93,938,214,211	98,162,679,918	100.00%	4,224,465,707	4.50%		1.8755		1.9031					

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
		TOTAL TAXES	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
AGLAND REAL	18.86%	332,361,187	348,802,414	15.46%	16,441,228	4.95%	14,032,780	318,328,406	14,297,187	334,505,227	1.88%	5.08%			
AGIMPRV & FRMSITE	1.29%	22,656,235	23,281,973	0.59%	625,738	2.76%	1,064,392	21,591,842	1,075,719	22,206,254	1.06%	2.85%			
RESIDENTIAL REAL **	51.97%	915,667,690	976,126,404	56.87%	60,458,714	6.60%	126,525,525	789,142,165	131,881,650	844,244,754	4.23%	6.98%			
COMM.&IND.&MINRL REAL	18.58%	327,290,972	347,631,842	19.13%	20,340,869	6.21%	45,216,452	282,074,521	47,074,729	300,557,113	4.11%	6.55%			
RAILROAD REAL	1.27%	22,383,099	23,739,830	1.28%	1,356,731	6.06%	1,423,877	20,959,222	1,477,762	22,262,068	3.78%	6.22%			
PUBLIC SERVICE REAL	0.24%	4,174,610	4,362,758	0.18%	188,148	4.51%	473,140	3,701,470	500,950	3,861,808	5.88%	4.33%			
SUBTOTAL-REAL	92.21%	1,624,533,793	1,723,945,221	93.51%	99,411,428	6.12%	188,736,167	1,435,797,626	196,307,997	1,527,637,224	4.01%	6.40%			
AGRIC PERSONAL	1.39%	24,575,890	25,856,894	1.20%	1,281,004	5.21%	1,117,923	23,457,967	1,138,977	24,717,917	1.88%	5.37%			
COMM PERSONAL	4.62%	81,316,920	85,070,519	3.53%	3,753,599	4.62%	10,706,186	70,610,734	10,825,517	74,245,002	1.11%	5.15%			
RAILROAD PERSONAL	0.29%	5,134,181	5,248,304	0.11%	114,122	2.22%	326,411	4,807,770	332,377	4,915,926	1.83%	2.25%			
PUBLIC SERVICE PERSONAL	1.49%	26,272,807	28,025,646	1.65%	1,752,839	6.67%	3,008,801	23,264,005	3,289,008	24,736,638	9.31%	6.33%			
SUBTOTAL - PERSONAL	7.79%	137,299,797	144,201,362	6.49%	6,901,565	5.03%	15,159,321	122,140,476	15,585,879	128,615,483	2.81%	5.30%			
STATE TOTALS	100.00%	1,761,833,590	1,868,146,583	100.00%	106,312,993	6.03%	203,895,489	1,557,938,102	211,893,875	1,656,252,707	3.92%	6.31%			

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

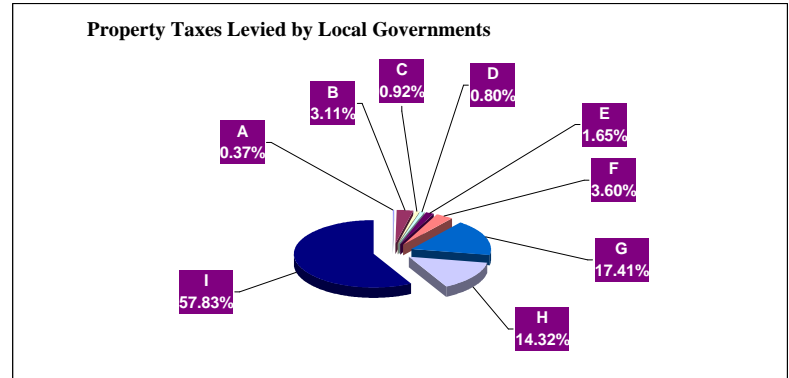
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

1 ADAMS COUNTY

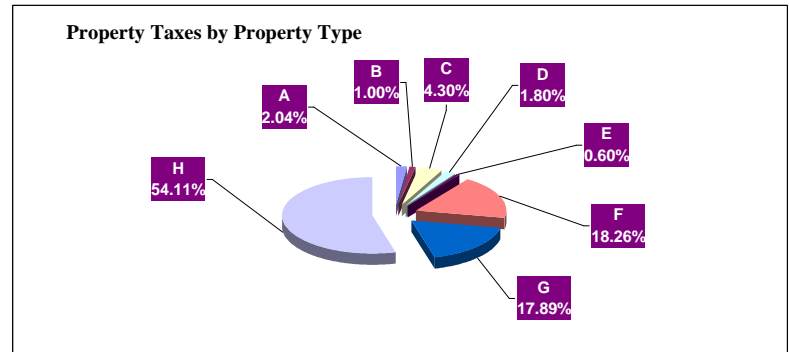
County Seat: Hastings, NE
 County Population: 31,151
 Real Property Taxable Records: 15,339
 Personal Property Schedules: 2,014

2002 Levels of Value:
 Residential: 97%
 Commercial: 100%
 Agricultural: 76%

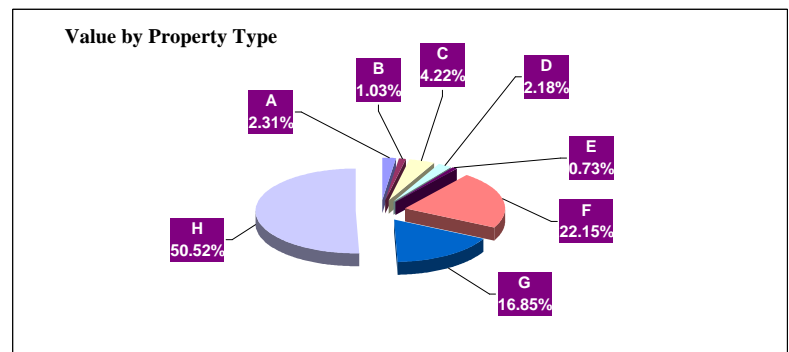
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	775,004,565	110,674	0.0143%	0.37%
B	MISCELLANEOUS DIST.	3,092,851,905	916,900	0.0296%	3.11%
C	FIRE DISTRICTS	751,546,690	271,097	0.0361%	0.92%
D	EDUC. SERV. UNIT	1,516,926,245	235,095	0.0155%	0.80%
E	NAT. RESOURCE DIST.	1,517,120,740	485,814	0.0320%	1.65%
F	COMMUNITY COLLEGE	1,516,926,240	1,061,848	0.0700%	3.60%
G	COUNTY	1,516,926,240	5,137,526	0.3387%	17.41%
H	CITY OR VILLAGE	802,931,465	4,226,583	0.5264%	14.32%
I	SCHOOL DISTRICTS	1,516,926,255	17,068,289	1.1252%	57.83%
	ADAMS COUNTY	1,516,926,240	29,513,826	1.9456%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	35,082,660	603,189	1.7193%	2.04%
B	PUBLIC SERVIC ENTITIES	15,650,575	295,980	1.8912%	1.00%
C	COMM. & INDUST. EQUIP.	64,038,945	1,268,082	1.9802%	4.30%
D	AGRIC. MACH. & EQUIP.	33,089,935	529,834	1.6012%	1.80%
E	AG-OUTBLDG & FARMSITE LAND	11,088,010	177,582	1.6016%	0.60%
F	AGRICULTURAL LAND	335,991,635	5,388,281	1.6037%	18.26%
G	COMM., INDUST., & MINERAL	255,566,555	5,280,208	2.0661%	17.89%
H	RESIDENTIAL **	766,417,925	15,970,670	2.0838%	54.11%
	ADAMS COUNTY	1,516,926,240	29,513,826	1.9456%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	35,082,660	2.31%
B	PUBLIC SERVIC ENTITIES	15,650,575	1.03%
C	COMM. & INDUST. EQUIP.	64,038,945	4.22%
D	AGRIC. MACH. & EQUIP.	33,089,935	2.18%
E	AG-OUTBLDG & FARMSITE LAND	11,088,010	0.73%
F	AGRICULTURAL LAND	335,991,635	22.15%
G	COMM., INDUST., & MINERAL	255,566,555	16.85%
H	RESIDENTIAL **	766,417,925	50.52%
	ADAMS COUNTY	1,516,926,240	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

1 ADAMS COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE			Average Rates	Average Rates				
COUNTY	1,502,824,530	1,516,926,240	14,101,710	0.94%			0.3058	0.3387				
TOWNSHIP	765,940,910	775,004,565	9,063,655	1.18%			0.0114	0.0143				
CITY OR VILLAGE	797,158,665	802,931,465	5,772,800	0.72%			0.5261	0.5264				
FIRE DIST.	742,768,315	751,546,690	8,778,375	1.18%			0.0361	0.0361				
NAT. RESOURCE DIST.	1,502,824,530	1,517,120,740	14,296,210	0.95%			0.0320	0.0320				
MISC. DIST.	3,061,101,745	3,092,851,905	31,750,160	1.04%			0.0292	0.0296				
ED. SERV. UNIT	1,502,824,525	1,516,926,245	14,101,720	0.94%			0.0156	0.0155				
COMMUNITY COLLEGE	1,502,824,530	1,516,926,240	14,101,710	0.94%			0.0704	0.0700				
SCHOOLS, CLASS 1-5	1,502,824,495	1,516,926,255	14,101,760	0.94%			1.0822	1.1035				
SCHOOLS, CLASS 6	490,701,930	495,848,485	5,146,555	1.05%								
SCHOOLS, BONDS	813,361,930	825,060,950	11,699,020	1.44%			0.0496	0.0398				
ADAMS COUNTY	1,502,824,530	1,516,926,240	14,101,710	0.94%			1.8952	1.9456				

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	16.14%	4,595,487	5,137,526	17.41%	52.48%	542,039	11.80%	284,905	4,310,582	323,667	4,813,859	13.60%	11.68%	
TOWNSHIP	0.31%	87,404	110,674	0.37%	2.25%	23,270	26.62%	0	87,404	0	110,674	26.62%	26.62%	
CITY OR VILLAGE	14.73%	4,193,871	4,226,583	14.32%	3.17%	32,712	0.78%	1,555,013	2,638,858	1,565,978	2,660,605	0.71%	0.82%	
FIRE DIST.	0.94%	267,990	271,097	0.92%	0.30%	3,107	1.16%	0	267,990	0	271,097	1.16%	1.16%	
NAT. RESOURCE DIST.	1.69%	481,536	485,814	1.65%	0.41%	4,278	0.89%	0	481,536	0	485,814	0.89%	0.89%	
MISC. DIST.	3.14%	895,158	916,900	3.11%	2.11%	21,741	2.43%	157,658	737,500	162,668	754,232	3.18%	2.27%	
ED. SERV. UNIT	0.82%	233,913	235,095	0.80%	0.11%	1,182	0.51%	0	233,913	0	235,095	0.51%	0.51%	
COMMUNITY COLLEGE	3.72%	1,058,469	1,061,848	3.60%	0.33%	3,379	0.32%	0	1,058,469	0	1,061,848	0.32%	0.32%	
SCHOOLS, CLASS 1-5 *	57.10%	16,263,516	16,739,983	56.72%	46.13%	476,467	2.93%	0	16,263,516	0	16,739,983	2.93%	2.93%	
SCHOOLS, CLASS 6 *		0	0			0		0	0	0	0			
SCHOOLS, BONDS	1.42%	403,677	328,306	1.11%	-7.30%	(75,371)	-18.67%	403,677	0	328,306	0	-18.67%		
ADAMS COUNTY	100.00%	28,481,022	29,513,826	100.00%	100.00%	1,032,805	3.63%	2,401,254	26,079,768	2,380,619	27,133,208	-0.86%	4.04%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE				Average Rates	Average Rates				
AGLAND REAL	22.35%	335,883,290	335,991,635	22.15%	0.77%	108,345	0.03%	1,5765	1,6037					
AGIMPRV & FRMSITE	0.72%	10,821,985	11,088,010	0.73%	1.89%	266,025	2.46%	1,5742	1,6016					
RESIDENTIAL REAL **	50.25%	755,138,000	766,417,925	50.52%	79.99%	11,279,925	1.49%	2,0269	2,0838					
COMM.&IND.&MINRL REAL	16.75%	251,678,705	255,566,555	16.85%	27.57%	3,887,850	1.54%	2,0091	2,0661					
RAILROAD REAL	1.85%	27,743,130	28,677,610	1.89%	6.63%	934,480	3.37%	1,6789	1,7198					
PUBLIC SERVICE REAL	0.16%	2,464,470	2,001,665	0.13%	-3.28%	(462,805)	-18.78%	1,8156	1,8812					
SUBTOTAL-REAL	92.08%	1,383,729,580	1,399,743,400	92.27%	113.56%	16,013,820	1.16%	1,9034	1,9538					
AGRIC PERSONAL	2.09%	31,388,545	33,089,935	2.18%	12.07%	1,701,390	5.42%	1,5724	1,6012					
COMM PERSONAL	4.58%	68,775,480	64,038,945	4.22%	-33.59%	(4,736,535)	-6.89%	1,8990	1,9802					
RAILROAD PERSONAL	0.43%	6,409,815	6,405,050	0.42%	-0.03%	(4,765)	-0.07%	1,6768	1,7174					
PUBLIC SERVICE PERSONAL	0.83%	12,521,110	13,648,910	0.90%	8.00%	1,127,800	9.01%	1,8815	1,8926					
SUBTOTAL - PERSONAL	7.92%	119,094,950	117,182,840	7.73%	-13.56%	(1,912,110)	-1.61%	1,7991	1,8486					
ADAMS COUNTY	100.00%	1,502,824,530	1,516,926,240	100.00%	100.00%	14,101,710	0.94%	1.8952	1.9456					

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	18.59%	5,295,219	5,388,281	18.26%	9.01%	93,062	1.76%	275,084	5,020,135	251,224	5,137,057	-8.67%	2.33%	
AGIMPRV & FRMSITE	0.60%	170,360	177,582	0.60%	0.70%	7,222	4.24%	8,727	161,633	8,028	169,554	-8.01%	4.90%	
RESIDENTIAL REAL **	53.74%	15,305,880	15,970,670	54.11%	64.37%	664,790	4.34%	1,458,970	13,846,910	1,469,890	14,500,780	0.75%	4.72%	
COMM.&IND.&MINRL REAL	17.75%	5,056,353	5,280,208	17.89%	21.67%	223,855	4.43%	469,698	4,586,655	468,909	4,811,299	-0.17%	4.90%	
RAILROAD REAL	1.64%	465,770	493,189	1.67%	2.65%	27,419	5.89%	28,933	436,836	29,131	464,058	0.68%	6.23%	
PUBLIC SERVICE REAL	0.16%	44,744	37,656	0.13%	-0.69%	(7,088)	-15.84%	3,254	41,490	2,628	35,028	-19.26%	-15.57%	
SUBTOTAL-REAL	92.48%	26,338,325	27,347,586	92.66%	97.72%	1,009,261	3.83%	2,244,666	24,093,659	2,229,810	25,117,776	-0.66%	4.25%	
AGRIC PERSONAL	1.73%	493,567	529,834	1.80%	3.51%	36,267	7.35%	23,009	470,558	22,747	507,087	-1.14%	7.76%	
COMM PERSONAL	4.59%	1,306,062	1,268,082	4.30%	-3.68%	(37,980)	-2.91%	108,086	1,197,976	102,715	1,165,367	-4.97%	-2.72%	
RAILROAD PERSONAL	0.38%	107,479	110,000	0.37%	0.24%	2,520	2.34%	6,651	100,828	6,481	103,519	-2.57%	2.67%	
PUBLIC SERVICE PERSONAL	0.83%	235,588	258,324	0.88%	2.20%	22,736	9.65%	18,842	216,746	18,866	239,458	0.13%	10.48%	
SUBTOTAL - PERSONAL	7.52%	2,142,696	2,166,240	7.34%	2.28%	23,544	1.10%	156,588	1,986,108	150,809	2,015,431	-3.69%	1.48%	
ADAMS COUNTY	100.00%	28,481,022	29,513,826	100.00%	100.00%	1,032,805	3.63%	2,401,254	26,079,768	2,380,619	27,133,208	-0.86%	4.04%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

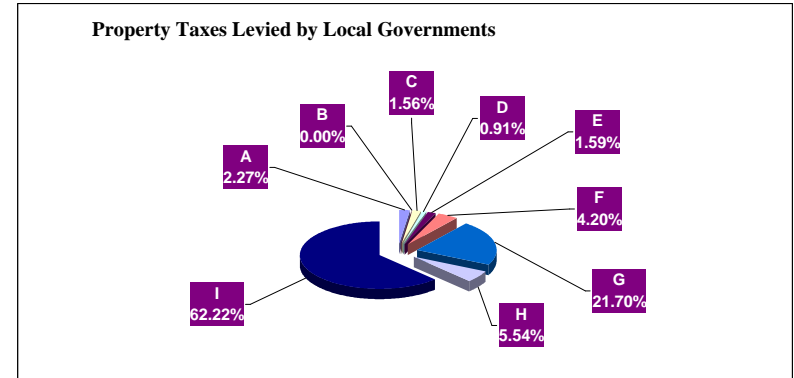
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

2 ANTELOPE COUNTY

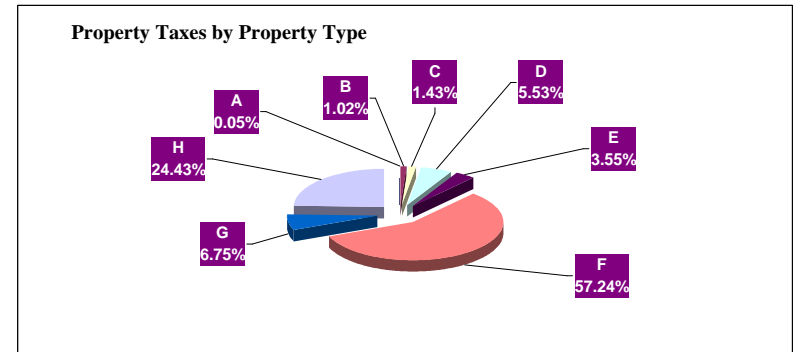
County Seat: Neligh, NE
 County Population: 7,452
 Real Property Taxable Records: 6,796
 Personal Property Schedules: 1,264

2002 Levels of Value:
 Residential: 100%
 Commercial: 98%
 Agricultural: 75%

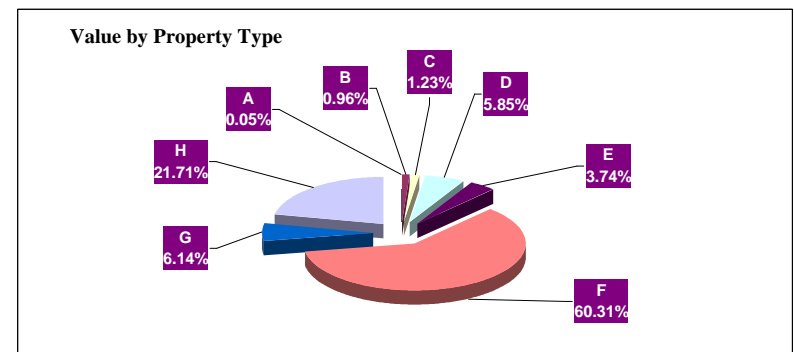
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	511,419,133	219,268	0.0429%	2.27%
B	MISCELLANEOUS DIST.	0	0		0.00%
C	FIRE DISTRICTS	488,021,514	150,865	0.0309%	1.56%
D	EDUC. SERV. UNIT	579,282,855	87,693	0.0151%	0.91%
E	NAT. RESOURCE DIST.	579,282,853	152,923	0.0264%	1.59%
F	COMMUNITY COLLEGE	579,282,853	405,500	0.0700%	4.20%
G	COUNTY	579,282,853	2,093,005	0.3613%	21.70%
H	CITY OR VILLAGE	91,269,824	534,263	0.5854%	5.54%
I	SCHOOL DISTRICTS	579,282,854	6,000,528	1.0359%	62.22%
	ANTELOPE COUNTY	579,282,853	9,644,045	1.6648%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	313,605	5,177	1.6508%	0.05%
B	PUBLIC SERVIC ENTITIES	5,563,090	98,566	1.7718%	1.02%
C	COMM. & INDUST. EQUIP.	7,137,384	138,070	1.9345%	1.43%
D	AGRIC. MACH. & EQUIP.	33,881,034	533,497	1.5746%	5.53%
E	AG-OUTBLDG & FARMSITE LAND	21,662,470	341,927	1.5784%	3.55%
F	AGRICULTURAL LAND	349,393,040	5,520,135	1.5799%	57.24%
G	COMM., INDUST., & MINERAL	35,570,595	651,111	1.8305%	6.75%
H	RESIDENTIAL **	125,761,635	2,355,562	1.8730%	24.43%
	ANTELOPE COUNTY	579,282,853	9,644,045	1.6648%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	313,605	0.05%
B	PUBLIC SERVIC ENTITIES	5,563,090	0.96%
C	COMM. & INDUST. EQUIP.	7,137,384	1.23%
D	AGRIC. MACH. & EQUIP.	33,881,034	5.85%
E	AG-OUTBLDG & FARMSITE LAND	21,662,470	3.74%
F	AGRICULTURAL LAND	349,393,040	60.31%
G	COMM., INDUST., & MINERAL	35,570,595	6.14%
H	RESIDENTIAL **	125,761,635	21.71%
	ANTELOPE COUNTY	579,282,853	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

2 ANTELOPE COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE			Average Rates	Average Rates				
COUNTY		535,182,187		579,282,853	44,100,666	8.24%		0.3818		0.3613		
TOWNSHIP		469,802,889		511,419,133	41,616,244	8.86%		0.0461		0.0429		
CITY OR VILLAGE		89,356,510		91,269,824	1,913,314	2.14%		0.5616		0.5854		
FIRE DIST.		445,825,677		488,021,514	42,195,837	9.46%		0.0311		0.0309		
NAT. RESOURCE DIST.		535,182,187		579,282,853	44,100,666	8.24%		0.0282		0.0264		
MISC. DIST.		0		0	0							
ED. SERV. UNIT		535,182,187		579,282,855	44,100,668	8.24%		0.0151		0.0151		
COMMUNITY COLLEGE		535,182,187		579,282,853	44,100,666	8.24%		0.0685		0.0700		
SCHOOLS, CLASS 1-5		535,182,187		579,282,854	44,100,667	8.24%		1.0121		1.0210		
SCHOOLS, CLASS 6		0		0	0							
SCHOOLS, BONDS		258,197,645		178,208,122	(79,989,523)	-30.98%		0.0795		0.0483		
ANTELOPE COUNTY		535,182,187		579,282,853	44,100,666	8.24%		1.7042		1.6648		

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	% of Total				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	22.40%	2,043,379	21.70%	2,093,005	9.48%	49,626	2.43%	0	2,043,379	40,028	2,052,976	100.00%	0.47%	
TOWNSHIP	2.37%	216,554	2.27%	219,268	0.52%	2,714	1.25%	0	216,554	0	219,268		1.25%	
CITY OR VILLAGE	5.50%	501,870	5.54%	534,263	6.19%	32,393	6.45%	13,164	488,706	13,324	520,939	1.22%	6.60%	
FIRE DIST.	1.52%	138,610	1.56%	150,865	2.34%	12,255	8.84%	0	138,610	0	150,865		8.84%	
NAT. RESOURCE DIST.	1.65%	150,907	1.59%	152,923	0.39%	2,016	1.34%	0	150,907	0	152,923		1.34%	
MISC. DIST.	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
ED. SERV. UNIT	0.89%	81,032	0.91%	87,693	1.27%	6,661	8.22%	0	81,032	0	87,693		8.22%	
COMMUNITY COLLEGE	4.02%	366,643	4.20%	405,500	7.43%	38,858	10.60%	0	366,643	0	405,500		10.60%	
SCHOOLS, CLASS 1-5 *	59.39%	5,416,462	61.33%	5,914,510	95.17%	498,048	9.20%	0	5,416,462	0	5,914,510		9.20%	
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0			
SCHOOLS, BONDS	2.25%	205,262	0.89%	86,018	-22.79%	(119,244)	-58.09%	205,262	0	86,018	0	-58.09%		
ANTELOPE COUNTY	100.00%	9,120,720	100.00%	9,644,045	100.00%	523,325	5.74%	218,426	8,902,294	139,371	9,504,674	-36.19%	6.77%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	% of Total	TOTAL VALUE	% of Total				Average Rates	Average Rates				
AGLAND REAL	58.17%	311,320,195	60.31%	349,393,040	86.33%	38,072,845	12.23%		1.6192		1.5799			
AGIMPRV & FRMSITE	3.77%	20,172,455	3.74%	21,662,470	3.38%	1,490,015	7.39%		1.6252		1.5784			
RESIDENTIAL REAL **	22.61%	121,019,611	21.71%	125,761,635	10.75%	4,742,024	3.92%		1.8985		1.8730			
COMM.&IND.&MINRL REAL	6.58%	35,236,665	6.14%	35,570,595	0.76%	333,930	0.95%		1.8603		1.8305			
RAILROAD REAL	0.04%	232,141	0.04%	259,845	0.06%	27,704	11.93%		1.6627		1.6508			
PUBLIC SERVICE REAL	0.15%	784,190	0.14%	784,493	0.00%	303	0.04%		1.7089		1.6777			
SUBTOTAL-REAL	91.33%	488,765,257	92.08%	533,432,078	101.28%	44,666,821	9.14%		1.7061		1.6659			
AGRIC PERSONAL	6.40%	34,253,131	5.85%	33,881,034	-0.84%	(372,097)	-1.09%		1.6181		1.5746			
COMM PERSONAL	1.40%	7,472,280	1.23%	7,137,384	-0.76%	(334,896)	-4.48%		1.9070		1.9345			
RAILROAD PERSONAL	0.01%	51,419	0.01%	53,760	0.01%	2,341	4.55%		1.6627		1.6509			
PUBLIC SERVICE PERSONAL	0.87%	4,640,100	0.82%	4,778,597	0.31%	138,497	2.98%		1.8145		1.7872			
SUBTOTAL - PERSONAL	8.67%	46,416,930	7.92%	45,850,775	-1.28%	(566,155)	-1.22%		1.6843		1.6529			
ANTELOPE COUNTY	100.00%	535,182,187	100.00%	579,282,853	100.00%	44,100,666	8.24%		1.7042		1.6648			

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	% of Total				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	55.27%	5,040,788	57.24%	5,520,135	91.60%	479,346	9.51%	123,092	4,917,696	78,461	5,441,674	-36.26%	10.65%	
AGIMPRV & FRMSITE	3.59%	327,838	3.55%	341,927	2.69%	14,089	4.30%	9,717	318,121	5,690	336,237	-41.45%	5.69%	
RESIDENTIAL REAL **	25.19%	2,297,545	24.43%	2,355,562	11.09%	58,017	2.53%	51,588	2,245,957	32,899	2,322,663	-36.23%	3.42%	
COMM.&IND.&MINRL REAL	7.19%	655,501	6.75%	651,111	-0.84%	(4,389)	-0.67%	14,091	641,410	9,373	641,738	-33.48%	0.05%	
RAILROAD REAL	0.04%	3,860	0.04%	4,290	0.08%	430	11.13%	75	3,785	122	4,168	61.79%	10.13%	
PUBLIC SERVICE REAL	0.15%	13,401	0.14%	13,161	-0.05%	(240)	-1.79%	261	13,139	246	12,915	-5.75%	-1.71%	
SUBTOTAL-REAL	91.43%	8,338,933	92.14%	8,886,185	104.57%	547,253	6.56%	198,826	8,140,107	126,791	8,759,394	-36.23%	7.61%	
AGRIC PERSONAL	6.08%	554,244	5.53%	533,497	-3.96%	(20,746)	-3.74%	13,638	540,605	7,251	526,246	-46.83%	-2.66%	
COMM PERSONAL	1.56%	142,493	1.43%	138,070	-0.85%	(4,423)	-3.10%	4,425	138,069	3,923	134,147	-11.34%	-2.84%	
RAILROAD PERSONAL	0.01%	855	0.01%	888	0.01%	33	3.81%	17	838	25	862	51.08%	2.87%	
PUBLIC SERVICE PERSONAL	0.92%	84,195	0.89%	85,405	0.23%	1,209	1.44%	1,521	82,674	1,380	84,024	-9.26%	1.63%	
SUBTOTAL - PERSONAL	8.57%	781,787	7.86%	757,859	-4.57%	(23,928)	-3.06%	19,601	762,187	12,580	745,280	-35.82%	-2.22%	
ANTELOPE COUNTY	100.00%	9,120,720	100.00%	9,644,045	100.00%	523,325	5.74%	218,426	8,902,294	139,371	9,504,674	-36.19%	6.77%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

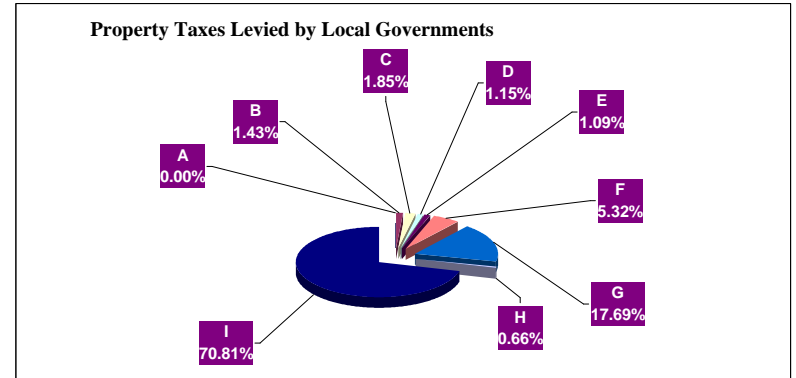
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

3 ARTHUR COUNTY

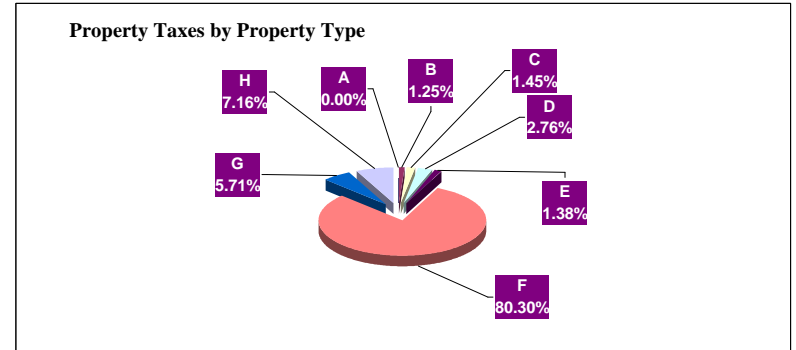
County Seat: Arthur, NE
 County Population: 444
 Real Property Taxable Records: 1,077
 Personal Property Schedules: 123

2002 Levels of Value:
 Residential: 93%
 Commercial: --
 Agricultural: --

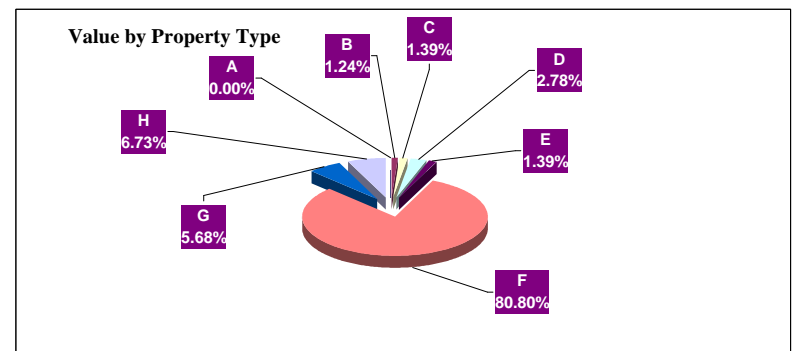
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	151,923,055	14,552	0.0096%	1.43%
C	FIRE DISTRICTS	77,463,697	18,814	0.0243%	1.85%
D	EDUC. SERV. UNIT	77,463,697	11,756	0.0152%	1.15%
E	NAT. RESOURCE DIST.	77,463,697	11,147	0.0144%	1.09%
F	COMMUNITY COLLEGE	77,463,697	54,225	0.0700%	5.32%
G	COUNTY	77,463,697	180,203	0.2326%	17.69%
H	CITY OR VILLAGE	3,004,339	6,677	0.2223%	0.66%
I	SCHOOL DISTRICTS	77,463,697	721,482	0.9314%	70.81%
	ARTHUR COUNTY	77,463,697	1,018,855	1.3153%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	959,240	12,726	1.3266%	1.25%
C	COMM. & INDUST. EQUIP.	1,079,496	14,729	1.3645%	1.45%
D	AGRIC. MACH. & EQUIP.	2,151,056	28,123	1.3074%	2.76%
E	AG-OUTBLDG & FARMSITE LAND	1,072,985	14,026	1.3072%	1.38%
F	AGRICULTURAL LAND	62,589,515	818,160	1.3072%	80.30%
G	COMM., INDUST., & MINERAL	4,398,725	58,138	1.3217%	5.71%
H	RESIDENTIAL **	5,212,680	72,953	1.3995%	7.16%
	ARTHUR COUNTY	77,463,697	1,018,855	1.3153%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	959,240	1.24%
C	COMM. & INDUST. EQUIP.	1,079,496	1.39%
D	AGRIC. MACH. & EQUIP.	2,151,056	2.78%
E	AG-OUTBLDG & FARMSITE LAND	1,072,985	1.39%
F	AGRICULTURAL LAND	62,589,515	80.80%
G	COMM., INDUST., & MINERAL	4,398,725	5.68%
H	RESIDENTIAL **	5,212,680	6.73%
	ARTHUR COUNTY	77,463,697	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

3 ARTHUR COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002	
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates				
COUNTY	76,226,792	77,463,697	1,236,905	1.62%	0.2371	0.2326				
TOWNSHIP	0	0	0							
CITY OR VILLAGE	2,506,965	3,004,339	497,374	19.84%	0.2656	0.2223				
FIRE DIST.	76,226,792	77,463,697	1,236,905	1.62%	0.0247	0.0243				
NAT. RESOURCE DIST.	76,226,792	77,463,697	1,236,905	1.62%	0.0150	0.0144				
MISC. DIST.	149,946,619	151,923,055	1,976,436	1.32%	0.0100	0.0096				
ED. SERV. UNIT	76,226,792	77,463,697	1,236,905	1.62%	0.0161	0.0152				
COMMUNITY COLLEGE	76,226,792	77,463,697	1,236,905	1.62%	0.0681	0.0700				
SCHOOLS, CLASS 1-5	76,226,791	77,463,697	1,236,906	1.62%	0.9026	0.9314				
SCHOOLS, CLASS 6	76,226,792	77,463,697	1,236,905	1.62%						
SCHOOLS, BONDS	0	0	0							
ARTHUR COUNTY	76,226,792	77,463,697	1,236,905	1.62%	1.2919	1.3153				

TAXES BY SUBDIVISION	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
COUNTY	18.35%	180,698	17.69%	180,203	-1.45%	(495)	-0.27%	0	180,698	0	180,203	0	-0.27%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
CITY OR VILLAGE	0.68%	6,659	0.66%	6,677	0.05%	18	0.27%	0	6,659	0	6,677	0	0.27%	
FIRE DIST.	1.91%	18,813	1.85%	18,814	0.00%	1	0.00%	0	18,813	0	18,814	0	0.00%	
NAT. RESOURCE DIST.	1.16%	11,397	1.09%	11,147	-0.74%	(251)	-2.20%	0	11,397	0	11,147	0	-2.20%	
MISC. DIST.	1.52%	14,929	1.43%	14,552	-1.11%	(378)	-2.53%	0	14,929	0	14,552	0	-2.53%	
ED. SERV. UNIT	1.25%	12,310	1.15%	11,756	-1.63%	(554)	-4.50%	0	12,310	0	11,756	0	-4.50%	
COMMUNITY COLLEGE	5.27%	51,901	5.32%	54,225	6.82%	2,324	4.48%	0	51,901	0	54,225	0	4.48%	
SCHOOLS, CLASS 1-5 *	69.87%	688,059	70.81%	721,482	98.05%	33,423	4.86%	0	688,059	0	721,482	0	4.86%	
SCHOOLS, CLASS 6 *	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
SCHOOLS, BONDS	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
ARTHUR COUNTY	100.00%	984,767	100.00%	1,018,855	100.00%	34,088	3.46%	0	984,767	0	1,018,855	0	3.46%	

VALUE BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates			
AGLAND REAL	82.12%	62,598,615	80.80%	62,589,515	-0.74%	(9,100)	-0.01%	1.2836	1.3072			
AGIMPRV & FRMSITE	1.38%	1,053,365	1.39%	1,072,985	1.59%	19,620	1.86%	1.2836	1.3072			
RESIDENTIAL REAL **	6.17%	4,706,870	6.73%	5,212,680	40.89%	505,810	10.75%	1.3814	1.3995			
COMM.&IND.&MINRL REAL	5.75%	4,382,365	5.68%	4,398,725	1.32%	16,360	0.37%	1.3003	1.3217			
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0						
PUBLIC SERVICE REAL	0.17%	130,004	0.17%	130,356	0.03%	352	0.27%	1.2907	1.3141			
SUBTOTAL-REAL	95.60%	72,871,219	94.76%	73,404,261	43.09%	533,042	0.73%	1.2910	1.3146			
AGRIC PERSONAL	2.27%	1,733,305	2.78%	2,151,056	33.77%	417,751	24.10%	1.2840	1.3074			
COMM PERSONAL	1.40%	1,064,101	1.39%	1,079,496	1.24%	15,395	1.45%	1.3522	1.3645			
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0						
PUBLIC SERVICE PERSONAL	0.73%	558,167	1.07%	828,884	21.89%	270,717	48.50%	1.3238	1.3286			
SUBTOTAL - PERSONAL	4.40%	3,355,573	5.24%	4,059,436	56.91%	703,863	20.98%	1.3122	1.3269			
ARTHUR COUNTY	100.00%	76,226,792	100.00%	77,463,697	100.00%	1,236,905	1.62%	1.2919	1.3153			

TAXES BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
AGLAND REAL	81.60%	803,533	80.30%	818,160	42.91%	14,627	1.82%	0	803,533	0	818,160	0	1.82%	
AGIMPRV & FRMSITE	1.37%	13,521	1.38%	14,026	1.48%	505	3.73%	0	13,521	0	14,026	0	3.73%	
RESIDENTIAL REAL **	6.60%	65,020	7.16%	72,953	23.27%	7,933	12.20%	0	65,020	0	72,953	0	12.20%	
COMM.&IND.&MINRL REAL	5.79%	56,982	5.71%	58,138	3.39%	1,156	2.03%	0	56,982	0	58,138	0	2.03%	
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
PUBLIC SERVICE REAL	0.17%	1,678	0.17%	1,713	0.10%	35	2.09%	0	1,678	0	1,713	0	2.09%	
SUBTOTAL-REAL	95.53%	940,734	94.71%	964,990	71.16%	24,255	2.58%	0	940,734	0	964,990	0	2.58%	
AGRIC PERSONAL	2.26%	22,256	2.76%	28,123	17.21%	5,867	26.36%	0	22,256	0	28,123	0	26.36%	
COMM PERSONAL	1.46%	14,388	1.45%	14,729	1.00%	341	2.37%	0	14,388	0	14,729	0	2.37%	
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
PUBLIC SERVICE PERSONAL	0.75%	7,389	1.08%	11,013	10.63%	3,624	49.04%	0	7,389	0	11,013	0	49.04%	
SUBTOTAL - PERSONAL	4.47%	44,033	5.29%	53,865	28.84%	9,832	22.33%	0	44,033	0	53,865	0	22.33%	
ARTHUR COUNTY	100.00%	984,767	100.00%	1,018,855	100.00%	34,088	3.46%	0	984,767	0	1,018,855	0	3.46%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

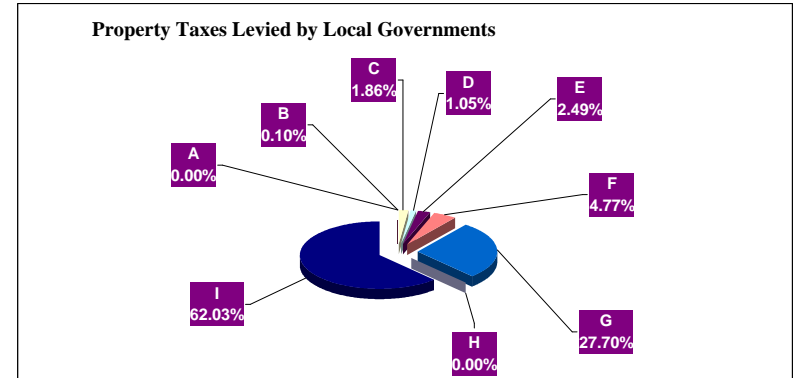
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

4 BANNER COUNTY

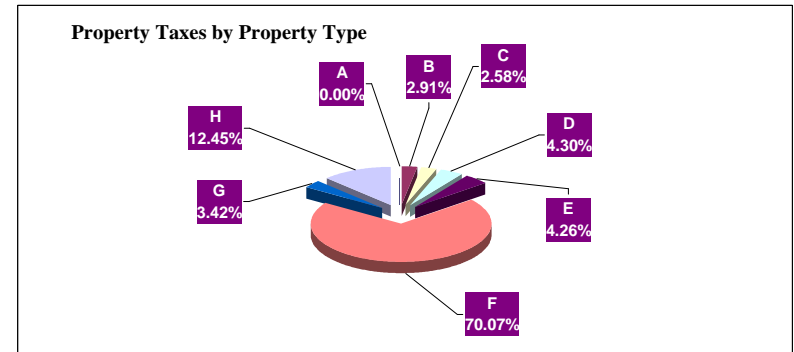
County Seat: Harrisburg, NE
 County Population: 819
 Real Property Taxable Records: 1,956
 Personal Property Schedules: 245

2002 Levels of Value:
 Residential: --
 Commercial: --
 Agricultural: 74%

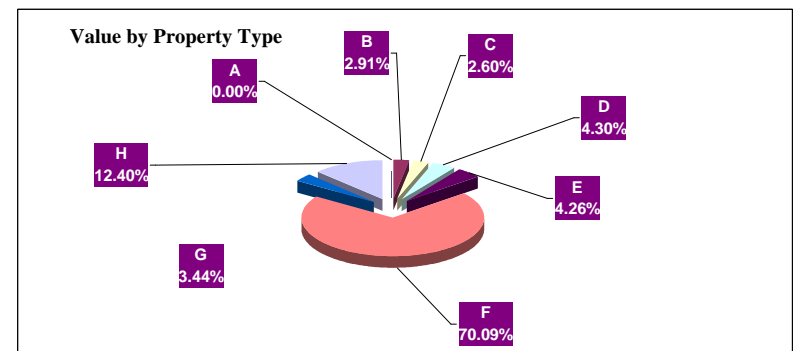
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	28,703,789	1,697	0.0059%	0.10%
C	FIRE DISTRICTS	104,672,106	31,601	0.0302%	1.86%
D	EDUC. SERV. UNIT	104,672,106	17,860	0.0171%	1.05%
E	NAT. RESOURCE DIST.	104,672,106	42,267	0.0404%	2.49%
F	COMMUNITY COLLEGE	104,672,106	80,880	0.0773%	4.77%
G	COUNTY	104,672,106	469,852	0.4489%	27.70%
H	CITY OR VILLAGE	0	0		0.00%
I	SCHOOL DISTRICTS	104,672,106	1,052,254	1.0053%	62.03%
	BANNER COUNTY	104,672,106	1,696,412	1.6207%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	3,050,025	49,414	1.6201%	2.91%
C	COMM. & INDUST. EQUIP.	2,716,260	43,753	1.6108%	2.58%
D	AGRIC. MACH. & EQUIP.	4,504,682	72,933	1.6190%	4.30%
E	AG-OUTBLDG & FARMSITE LAND	4,459,998	72,332	1.6218%	4.26%
F	AGRICULTURAL LAND	73,364,895	1,188,714	1.6203%	70.07%
G	COMM., INDUST., & MINERAL	3,601,957	58,012	1.6106%	3.42%
H	RESIDENTIAL **	12,974,289	211,254	1.6283%	12.45%
	BANNER COUNTY	104,672,106	1,696,412	1.6207%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	3,050,025	2.91%
C	COMM. & INDUST. EQUIP.	2,716,260	2.60%
D	AGRIC. MACH. & EQUIP.	4,504,682	4.30%
E	AG-OUTBLDG & FARMSITE LAND	4,459,998	4.26%
F	AGRICULTURAL LAND	73,364,895	70.09%
G	COMM., INDUST., & MINERAL	3,601,957	3.44%
H	RESIDENTIAL **	12,974,289	12.40%
	BANNER COUNTY	104,672,106	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

4 BANNER COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE			Average Rates	Average Rates				
COUNTY	110,881,499	104,672,106			(6,209,393)	-5.60%		0.4872	0.4489			
TOWNSHIP	0	0			0							
CITY OR VILLAGE	0	0			0							
FIRE DIST.	110,881,499	104,672,106			(6,209,393)	-5.60%		0.0286	0.0302			
NAT. RESOURCE DIST.	110,881,499	104,672,106			(6,209,393)	-5.60%		0.0424	0.0404			
MISC. DIST.	30,128,326	28,703,789			(1,424,537)	-4.73%		0.0059	0.0059			
ED. SERV. UNIT	110,881,499	104,672,106			(6,209,393)	-5.60%		0.0174	0.0171			
COMMUNITY COLLEGE	110,881,499	104,672,106			(6,209,393)	-5.60%		0.0779	0.0773			
SCHOOLS, CLASS 1-5	110,881,499	104,672,106			(6,209,393)	-5.60%		0.9985	0.9997			
SCHOOLS, CLASS 6	0	0			0							
SCHOOLS, BONDS	2,549,699	2,456,896			(92,803)	-3.64%		0.2386	0.2386			
BANNER COUNTY	110,881,499	104,672,106			(6,209,393)	-5.60%		1.6590	1.6207			

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	29.37%	540,204	469,852	27.70%	469,852	49.16%	(70,351)	-13.02%	0	540,204	0	469,852		-13.02%
TOWNSHIP	0.00%	0	0	0.00%	0	0.00%	0		0	0	0	0		
CITY OR VILLAGE	0.00%	0	0	0.00%	0	0.00%	0		0	0	0	0		
FIRE DIST.	1.72%	31,666	31,601	1.86%	31,601	0.05%	(65)	-0.21%	0	31,666	0	31,601		-0.21%
NAT. RESOURCE DIST.	2.55%	46,981	42,267	2.49%	42,267	3.29%	(4,714)	-10.03%	0	46,981	0	42,267		-10.03%
MISC. DIST.	0.10%	1,790	1,697	0.10%	1,697	0.06%	(93)	-5.18%	0	1,790	0	1,697		-5.18%
ED. SERV. UNIT	1.05%	19,270	17,860	1.05%	17,860	0.99%	(1,410)	-7.32%	0	19,270	0	17,860		-7.32%
COMMUNITY COLLEGE	4.69%	86,343	80,880	4.77%	80,880	3.82%	(5,463)	-6.33%	0	86,343	0	80,880		-6.33%
SCHOOLS, CLASS 1-5 *	60.19%	1,107,195	1,046,392	61.68%	1,046,392	42.48%	(60,803)	-5.49%	0	1,107,195	0	1,046,392		-5.49%
SCHOOLS, CLASS 6 *		0	0		0		0		0	0	0	0		
SCHOOLS, BONDS	0.33%	6,083	5,862	0.35%	5,862	0.15%	(221)	-3.64%	6,083	0	5,862	0		-3.64%
BANNER COUNTY	100.00%	1,839,532	1,696,412	100.00%	1,696,412	100.00%	(143,120)	-7.78%	6,083	1,833,449	5,862	1,690,550	-3.64%	-7.79%

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE				Average Rates	Average Rates				
AGLAND REAL	65.94%	73,120,450	73,364,895	70.09%	73,364,895	-3.94%	244,445	0.33%	1.6588	1.6203				
AGIMPRV & FRMSITE	4.26%	4,719,329	4,459,998	4.26%	4,459,998	4.18%	(259,331)	-5.50%	1.6599	1.6218				
RESIDENTIAL REAL **	13.81%	15,315,014	12,974,289	12.40%	12,974,289	37.70%	(2,340,725)	-15.28%	1.6658	1.6283				
COMM.&IND.&MINRL REAL	5.06%	5,611,033	3,601,957	3.44%	3,601,957	32.36%	(2,009,076)	-35.81%	1.6510	1.6106				
RAILROAD REAL	0.00%	0	0	0.00%	0	0.00%	0							
PUBLIC SERVICE REAL	0.11%	117,141	633,759	0.61%	633,759	-8.32%	516,618	441.02%	1.6640	1.6169				
SUBTOTAL-REAL	89.18%	98,882,967	95,034,898	90.79%	95,034,898	61.97%	(3,848,069)	-3.89%	1.6595	1.6210				
AGRIC PERSONAL	4.19%	4,649,475	4,504,682	4.30%	4,504,682	2.33%	(144,793)	-3.11%	1.6566	1.6190				
COMM PERSONAL	2.70%	2,997,960	2,716,260	2.60%	2,716,260	4.54%	(281,700)	-9.40%	1.6499	1.6108				
RAILROAD PERSONAL	0.00%	0	0	0.00%	0	0.00%	0							
PUBLIC SERVICE PERSONAL	3.92%	4,351,097	2,416,266	2.31%	2,416,266	31.16%	(1,934,831)	-44.47%	1.6564	1.6210				
SUBTOTAL - PERSONAL	10.82%	11,998,532	9,637,208	9.21%	9,637,208	38.03%	(2,361,324)	-19.68%	1.6549	1.6172				
BANNER COUNTY	100.00%	110,881,499	104,672,106	100.00%	104,672,106	100.00%	(6,209,393)	-5.60%	1.6590	1.6207				

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	65.94%	1,212,929	1,188,714	70.07%	1,188,714	16.92%	(24,215)	-2.00%	3,884	1,209,045	3,885	1,184,829	0.02%	-2.00%
AGIMPRV & FRMSITE	4.26%	78,335	72,332	4.26%	72,332	4.19%	(6,003)	-7.66%	284	78,051	283	72,049	-0.42%	-7.69%
RESIDENTIAL REAL **	13.87%	255,119	211,254	12.45%	211,254	30.65%	(43,865)	-17.19%	1,489	253,630	1,311	209,944	-11.99%	-17.22%
COMM.&IND.&MINRL REAL	5.04%	92,639	58,012	3.42%	58,012	24.19%	(34,628)	-37.38%	64	92,575	5	58,006	-91.55%	-37.34%
RAILROAD REAL	0.00%	0	0	0.00%	0	0.00%	0		0	0	0	0		
PUBLIC SERVICE REAL	0.11%	1,949	10,247	0.60%	10,247	-5.80%	8,298	425.72%	10	1,939	9	10,238	-14.48%	428.07%
SUBTOTAL-REAL	89.21%	1,640,972	1,540,560	90.81%	1,540,560	70.16%	(100,412)	-6.12%	5,732	1,635,240	5,493	1,535,067	-4.18%	-6.13%
AGRIC PERSONAL	4.19%	77,025	72,933	4.30%	72,933	2.86%	(4,092)	-5.31%	184	76,841	216	72,717	17.21%	-5.37%
COMM PERSONAL	2.69%	49,463	43,753	2.58%	43,753	3.99%	(5,710)	-11.54%	0	49,463	0	43,753		-11.54%
RAILROAD PERSONAL	0.00%	0	0	0.00%	0	0.00%	0		0	0	0	0		
PUBLIC SERVICE PERSONAL	3.92%	72,072	39,167	2.31%	39,167	22.99%	(32,906)	-45.66%	167	71,906	153	39,014	-8.01%	-45.74%
SUBTOTAL - PERSONAL	10.79%	198,560	155,852	9.19%	155,852	29.84%	(42,708)	-21.51%	351	198,210	369	155,483	5.23%	-21.56%
BANNER COUNTY	100.00%	1,839,532	1,696,412	100.00%	1,696,412	100.00%	(143,120)	-7.78%	6,083	1,833,449	5,862	1,690,550	-3.64%	-7.79%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

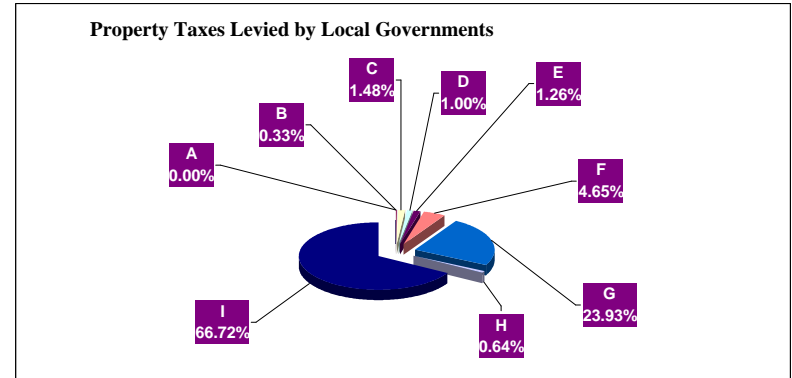
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

5 BLAINE COUNTY

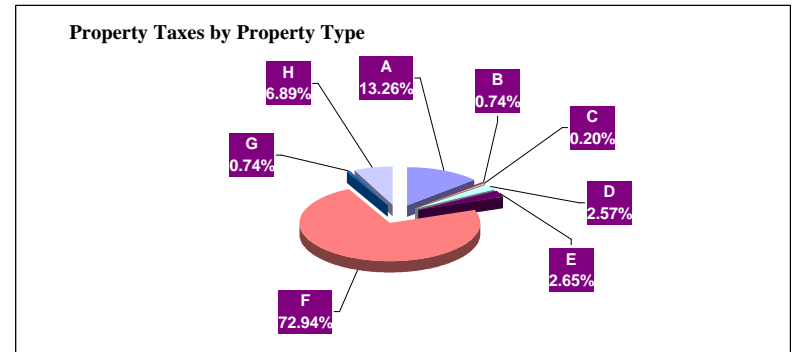
County Seat: Brewster, NE
 County Population: 583
 Real Property Taxable Records: 1,495
 Personal Property Schedules: 121

2002 Levels of Value:
 Residential: 94%
 Commercial: --
 Agricultural: 74%

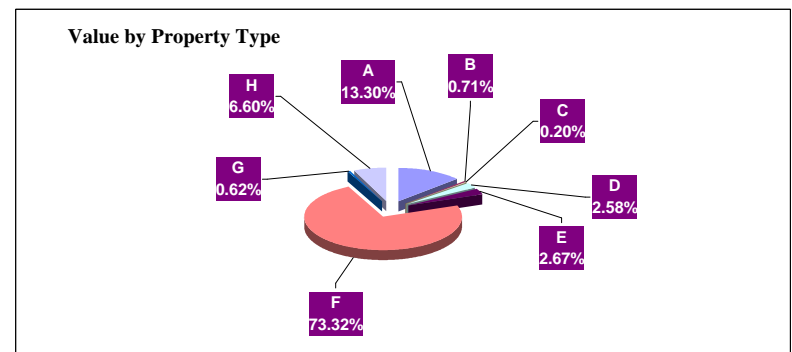
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	95,574,412	4,693	0.0049%	0.33%
C	FIRE DISTRICTS	95,574,410	21,243	0.0222%	1.48%
D	EDUC. SERV. UNIT	95,574,412	14,336	0.0150%	1.00%
E	NAT. RESOURCE DIST.	95,574,412	18,045	0.0189%	1.26%
F	COMMUNITY COLLEGE	95,574,412	66,902	0.0700%	4.65%
G	COUNTY	95,574,412	343,867	0.3598%	23.93%
H	CITY OR VILLAGE	2,132,513	9,255	0.4340%	0.64%
I	SCHOOL DISTRICTS	95,574,412	958,911	1.0033%	66.72%
	BLAINE COUNTY	95,574,412	1,437,252	1.5038%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	12,710,906	190,642	1.4998%	13.26%
B	PUBLIC SERVIC ENTITIES	674,303	10,693	1.5858%	0.74%
C	COMM. & INDUST. EQUIP.	187,046	2,872	1.5353%	0.20%
D	AGRIC. MACH. & EQUIP.	2,463,993	36,927	1.4987%	2.57%
E	AG-OUTBLDG & FARMSITE LAND	2,554,169	38,080	1.4909%	2.65%
F	AGRICULTURAL LAND	70,077,737	1,048,290	1.4959%	72.94%
G	COMM., INDUST., & MINERAL	595,417	10,654	1.7894%	0.74%
H	RESIDENTIAL **	6,310,841	99,093	1.5702%	6.89%
	BLAINE COUNTY	95,574,412	1,437,252	1.5038%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	12,710,906	13.30%
B	PUBLIC SERVIC ENTITIES	674,303	0.71%
C	COMM. & INDUST. EQUIP.	187,046	0.20%
D	AGRIC. MACH. & EQUIP.	2,463,993	2.58%
E	AG-OUTBLDG & FARMSITE LAND	2,554,169	2.67%
F	AGRICULTURAL LAND	70,077,737	73.32%
G	COMM., INDUST., & MINERAL	595,417	0.62%
H	RESIDENTIAL **	6,310,841	6.60%
	BLAINE COUNTY	95,574,412	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

5 BLAINE COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002			
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates						
COUNTY	89,410,660	95,574,412	6,163,752	6.89%			0.3663	0.3598				
TOWNSHIP	0	0	0									
CITY OR VILLAGE	1,817,359	2,132,513	315,154	17.34%			0.4517	0.4340				
FIRE DIST.	89,410,661	95,574,410	6,163,749	6.89%			0.0236	0.0222				
NAT. RESOURCE DIST.	89,410,660	95,574,412	6,163,752	6.89%			0.0198	0.0189				
MISC. DIST.	89,410,660	95,574,412	6,163,752	6.89%			0.0050	0.0049				
ED. SERV. UNIT	89,410,660	95,574,412	6,163,752	6.89%			0.0150	0.0150				
COMMUNITY COLLEGE	89,410,660	95,574,412	6,163,752	6.89%			0.0681	0.0700				
SCHOOLS, CLASS 1-5	89,410,661	95,574,412	6,163,751	6.89%			0.9915	0.9952				
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	3,287,808	3,602,552	314,744	9.57%			0.2441	0.2143				
BLAINE COUNTY	89,410,660	95,574,412	6,163,752	6.89%			1.5075	1.5038				

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
		TOTAL TAXES	TOTAL TAXES	Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
COUNTY	24.30%	327,484	343,867	18.33%	16,383	5.00%	0	327,484	0	343,867	0	343,867	0	5.00%	
TOWNSHIP	0.00%	0	0	0.00%	0		0	0	0	0	0	0	0		
CITY OR VILLAGE	0.61%	8,210	9,255	1.17%	1,045	12.73%	147	8,063	169	9,086	0	9,086	15.23%	12.68%	
FIRE DIST.	1.57%	21,117	21,243	0.14%	127	0.60%	0	21,117	0	21,243	0	21,243	0.60%	0.60%	
NAT. RESOURCE DIST.	1.32%	17,741	18,045	0.34%	304	1.71%	0	17,741	0	18,045	0	18,045	1.71%	1.71%	
MISC. DIST.	0.33%	4,492	4,693	0.22%	201	4.47%	0	4,492	0	4,693	0	4,693	4.47%	4.47%	
ED. SERV. UNIT	1.00%	13,412	14,336	1.03%	925	6.89%	0	13,412	0	14,336	0	14,336	6.89%	6.89%	
COMMUNITY COLLEGE	4.52%	60,878	66,902	6.74%	6,024	9.89%	0	60,878	0	66,902	0	66,902	9.89%	9.89%	
SCHOOLS, CLASS 1-5 *	65.77%	886,527	951,191	72.36%	64,664	7.29%	0	886,527	0	951,191	0	951,191	7.29%	7.29%	
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0	0	0	0		
SCHOOLS, BONDS	0.60%	8,026	7,721	-0.34%	(306)	-3.81%	8,026	0	7,721	0	0	0	-3.81%		
BLAINE COUNTY	100.00%	1,347,887	1,437,252	100.00%	89,365	6.63%	8,173	1,339,714	7,890	1,429,363	0	1,429,363	-3.47%	6.69%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
		TOTAL VALUE	TOTAL VALUE	Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	Average Rates	Average Rates							
AGLAND REAL	74.37%	66,494,078	70,077,737	58.14%	3,583,659	5.39%		1.5009		1.4959					
AGIMPRV & FRMSITE	2.73%	2,440,722	2,554,169	1.84%	113,447	4.65%		1.4931		1.4909					
RESIDENTIAL REAL **	5.42%	4,843,312	6,310,841	23.81%	1,467,529	30.30%		1.5758		1.5702					
COMM.&IND.&MINRL REAL	0.65%	577,812	595,417	0.29%	17,605	3.05%		1.8055		1.7894					
RAILROAD REAL	11.15%	9,965,480	10,564,252	9.71%	598,772	6.01%		1.5009		1.4998					
PUBLIC SERVICE REAL	0.02%	21,398	32,767	0.18%	11,369	53.13%		1.5903		1.5857					
SUBTOTAL-REAL	94.33%	84,342,802	90,135,183	93.97%	5,792,381	6.87%		1.5071		1.5034					
AGRIC PERSONAL	2.42%	2,162,220	2,463,993	4.90%	301,773	13.96%		1.5072		1.4987					
COMM PERSONAL	0.25%	227,182	187,046	-0.65%	(40,136)	-17.67%		1.5384		1.5353					
RAILROAD PERSONAL	2.41%	2,157,869	2,146,654	-0.18%	(11,215)	-0.52%		1.5009		1.4998					
PUBLIC SERVICE PERSONAL	0.58%	520,587	641,536	1.96%	120,949	23.23%		1.5908		1.5859					
SUBTOTAL - PERSONAL	5.67%	5,067,858	5,439,229	6.03%	371,371	7.33%		1.5145		1.5107					
BLAINE COUNTY	100.00%	89,410,660	95,574,412	100.00%	6,163,752	6.89%		1.5075		1.5038					

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
		TOTAL TAXES	TOTAL TAXES	Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
AGLAND REAL	74.04%	998,024	1,048,290	56.25%	50,266	5.04%	7,497	990,527	7,228	1,041,061	0	1,041,061	-3.58%	5.10%	
AGIMPRV & FRMSITE	2.70%	36,442	38,080	1.83%	1,639	4.50%	72	36,370	78	38,003	0	38,003	8.11%	4.49%	
RESIDENTIAL REAL **	5.66%	76,323	99,093	25.48%	22,770	29.83%	190	76,133	227	98,867	0	98,867	19.52%	29.86%	
COMM.&IND.&MINRL REAL	0.77%	10,432	10,654	0.25%	222	2.13%	42	10,391	41	10,614	0	10,614	-1.47%	2.14%	
RAILROAD REAL	11.10%	149,572	158,446	9.93%	8,874	5.93%	0	149,572	0	158,446	0	158,446	5.93%	5.93%	
PUBLIC SERVICE REAL	0.03%	340	520	0.20%	179	52.68%	0	340	0	520	0	520	52.68%	52.68%	
SUBTOTAL-REAL	94.31%	1,271,133	1,355,083	93.94%	83,950	6.60%	7,800	1,263,333	7,574	1,347,509	0	1,347,509	-2.90%	6.66%	
AGRIC PERSONAL	2.42%	32,589	36,927	4.85%	4,338	13.31%	363	32,227	309	36,619	0	36,619	-14.90%	13.63%	
COMM PERSONAL	0.26%	3,495	2,872	-0.70%	(623)	-17.83%	11	3,484	7	2,865	0	2,865	-32.87%	-17.79%	
RAILROAD PERSONAL	2.40%	32,387	32,196	-0.21%	(191)	-0.59%	0	32,387	0	32,196	0	32,196	-0.59%	-0.59%	
PUBLIC SERVICE PERSONAL	0.61%	8,282	10,174	2.12%	1,892	22.85%	0	8,282	0	10,174	0	10,174	22.85%	22.85%	
SUBTOTAL - PERSONAL	5.69%	76,754	82,169	6.06%	5,416	7.06%	373	76,380	316	81,853	0	81,853	-15.41%	7.17%	
BLAINE COUNTY	100.00%	1,347,887	1,437,252	100.00%	89,365	6.63%	8,173	1,339,714	7,890	1,429,363	0	1,429,363	-3.47%	6.69%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

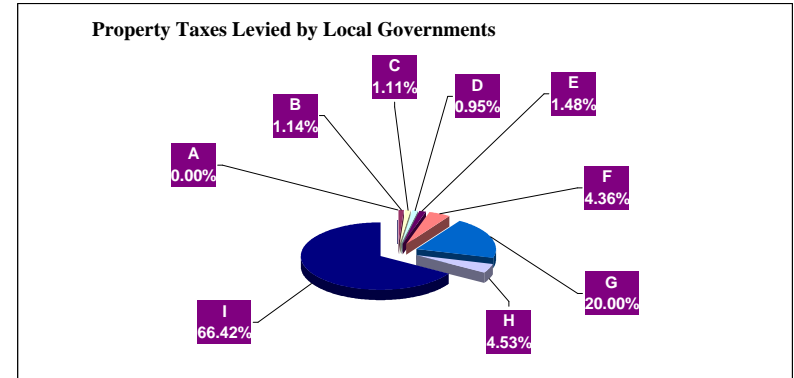
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

6 BOONE COUNTY

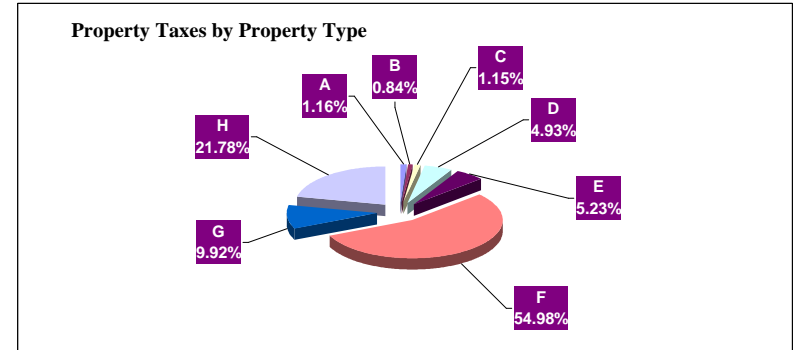
County Seat: Albion, NE
 County Population: 6,259
 Real Property Taxable Records: 5,445
 Personal Property Schedules: 1,388

2002 Levels of Value:
 Residential: 94%
 Commercial: 93%
 Agricultural: 75%

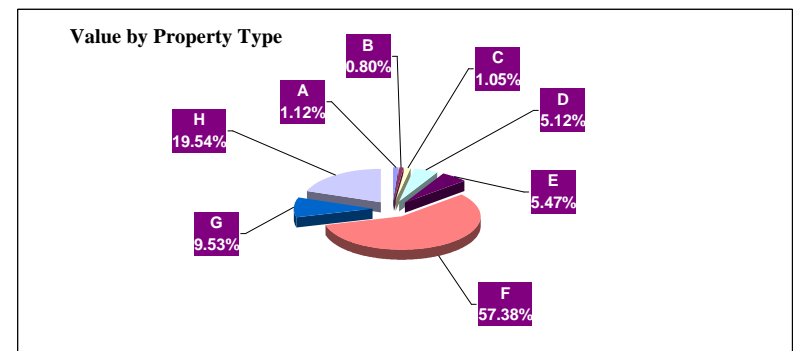
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	521,856,223	95,693	0.0183%	1.14%
C	FIRE DISTRICTS	443,392,905	93,170	0.0210%	1.11%
D	EDUC. SERV. UNIT	521,856,223	79,912	0.0153%	0.95%
E	NAT. RESOURCE DIST.	521,856,223	123,864	0.0237%	1.48%
F	COMMUNITY COLLEGE	521,856,223	365,299	0.0700%	4.36%
G	COUNTY	521,856,223	1,675,289	0.3210%	20.00%
H	CITY OR VILLAGE	80,538,234	379,187	0.4708%	4.53%
I	SCHOOL DISTRICTS	521,856,223	5,563,592	1.0661%	66.42%
	BOONE COUNTY	521,856,223	8,376,007	1.6050%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	5,842,616	96,989	1.6600%	1.16%
B	PUBLIC SERVIC ENTITIES	4,171,489	70,195	1.6827%	0.84%
C	COMM. & INDUST. EQUIP.	5,453,815	96,355	1.7667%	1.15%
D	AGRIC. MACH. & EQUIP.	26,698,753	413,005	1.5469%	4.93%
E	AG-OUTBLDG & FARMSITE LAND	28,525,485	438,282	1.5365%	5.23%
F	AGRICULTURAL LAND	299,450,580	4,605,523	1.5380%	54.98%
G	COMM., INDUST., & MINERAL	49,747,740	831,310	1.6710%	9.92%
H	RESIDENTIAL **	101,965,745	1,824,348	1.7892%	21.78%
	BOONE COUNTY	521,856,223	8,376,007	1.6050%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	5,842,616	1.12%
B	PUBLIC SERVIC ENTITIES	4,171,489	0.80%
C	COMM. & INDUST. EQUIP.	5,453,815	1.05%
D	AGRIC. MACH. & EQUIP.	26,698,753	5.12%
E	AG-OUTBLDG & FARMSITE LAND	28,525,485	5.47%
F	AGRICULTURAL LAND	299,450,580	57.38%
G	COMM., INDUST., & MINERAL	49,747,740	9.53%
H	RESIDENTIAL **	101,965,745	19.54%
	BOONE COUNTY	521,856,223	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

6 BOONE COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002				
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE			Average Rates	Average Rates					
COUNTY		505,927,399		521,856,223	15,928,824	3.15%		0.2863		0.3210			
TOWNSHIP		0		0	0								
CITY OR VILLAGE		78,911,087		80,538,234	1,627,147	2.06%		0.4732		0.4708			
FIRE DIST.		429,025,675		443,392,905	14,367,230	3.35%		0.0215		0.0210			
NAT. RESOURCE DIST.		505,927,399		521,856,223	15,928,824	3.15%		0.0256		0.0237			
MISC. DIST.		505,927,399		521,856,223	15,928,824	3.15%		0.0189		0.0183			
ED. SERV. UNIT		505,927,399		521,856,223	15,928,824	3.15%		0.0161		0.0153			
COMMUNITY COLLEGE		505,927,399		521,856,223	15,928,824	3.15%		0.0699		0.0700			
SCHOOLS, CLASS 1-5		505,927,399		521,856,223	15,928,824	3.15%		1.0012		1.0130			
SCHOOLS, CLASS 6		0		0	0								
SCHOOLS, BONDS		392,422,468		407,970,663	15,548,195	3.96%		0.0780		0.0679			
BOONE COUNTY		505,927,399		521,856,223	15,928,824	3.15%		1.5705		1.6050			
TAXES BY SUBDIVISION	2001 % of Total	2001 TOTAL TAXES	2002 % of Total	2002 TOTAL TAXES	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001 Bond Taxes	2001 NonBond Taxes	2002 Bond Taxes	2002 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
COUNTY	18.23%	1,448,531	20.00%	1,675,289	52.71%	226,758	15.65%	44,891	1,403,640	182,378	1,492,911	306.27%	6.36%
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0		
CITY OR VILLAGE	4.70%	373,443	4.53%	379,187	1.34%	5,744	1.54%	29,451	343,992	25,484	353,703	-13.47%	2.82%
FIRE DIST.	1.16%	92,350	1.11%	93,170	0.19%	820	0.89%	0	92,350	0	93,170		0.89%
NAT. RESOURCE DIST.	1.63%	129,408	1.48%	123,864	-1.29%	(5,544)	-4.28%	0	129,408	0	123,864		-4.28%
MISC. DIST.	1.20%	95,701	1.14%	95,693	0.00%	(8)	-0.01%	0	95,701	0	95,693		-0.01%
ED. SERV. UNIT	1.02%	81,375	0.95%	79,912	-0.34%	(1,462)	-1.80%	0	81,375	0	79,912		-1.80%
COMMUNITY COLLEGE	4.45%	353,492	4.36%	365,299	2.74%	11,807	3.34%	0	353,492	0	365,299		3.34%
SCHOOLS, CLASS 1-5 *	63.75%	5,065,411	63.11%	5,286,478	51.39%	221,067	4.36%	0	5,065,411	0	5,286,478		4.36%
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0		
SCHOOLS, BONDS	3.85%	306,091	3.31%	277,115	-6.74%	(28,977)	-9.47%	306,091	0	277,115	0	-9.47%	
BOONE COUNTY	100.00%	7,945,802	100.00%	8,376,007	100.00%	430,205	5.41%	380,433	7,565,369	484,977	7,891,030	27.48%	4.30%
VALUE BY SECTOR	2001 % of Total	2001 TOTAL VALUE	2002 % of Total	2002 TOTAL VALUE	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001 Average Rates		2002 Average Rates			
AGLAND REAL	57.22%	289,483,995	57.38%	299,450,580	62.57%	9,966,585	3.44%	1.5003	1.5380				
AGIMPRV & FRMSITE	5.58%	28,215,825	5.47%	28,525,485	1.94%	309,660	1.10%	1.4999	1.5365				
RESIDENTIAL REAL **	19.65%	99,424,385	19.54%	101,965,745	15.95%	2,541,360	2.56%	1.7622	1.7892				
COMM.&IND.&MINRL REAL	9.37%	47,410,920	9.53%	49,747,740	14.67%	2,336,820	4.93%	1.6424	1.6710				
RAILROAD REAL	0.84%	4,273,894	0.91%	4,745,690	2.96%	471,796	11.04%	1.6331	1.6598				
PUBLIC SERVICE REAL	0.10%	488,480	0.10%	502,176	0.09%	13,696	2.80%	1.6053	1.6256				
SUBTOTAL-REAL	92.76%	469,297,499	92.93%	484,937,416	98.19%	15,639,917	3.33%	1.5715	1.6056				
AGRIC PERSONAL	5.32%	26,916,650	5.12%	26,698,753	-1.37%	(217,897)	-0.81%	1.5039	1.5469				
COMM PERSONAL	1.03%	5,192,099	1.05%	5,453,815	1.64%	261,716	5.04%	1.7500	1.7667				
RAILROAD PERSONAL	0.20%	1,008,052	0.21%	1,096,926	0.56%	88,874	8.82%	1.6346	1.6612				
PUBLIC SERVICE PERSONAL	0.69%	3,513,999	0.70%	3,669,313	0.98%	156,214	4.45%	1.6749	1.6905				
SUBTOTAL - PERSONAL	7.24%	36,629,900	7.07%	36,918,807	1.81%	288,907	0.79%	1.5588	1.5971				
BOONE COUNTY	100.00%	505,927,399	100.00%	521,856,223	100.00%	15,928,824	3.15%	1.5705	1.6050				
TAXES BY SECTOR	2001 % of Total	2001 TOTAL TAXES	2002 % of Total	2002 TOTAL TAXES	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001 Bond Taxes	2001 NonBond Taxes	2002 Bond Taxes	2002 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
AGLAND REAL	54.66%	4,343,237	54.98%	4,605,523	60.97%	262,285	6.04%	208,700	4,134,537	269,802	4,335,721	29.28%	4.87%
AGIMPRV & FRMSITE	5.33%	423,199	5.23%	438,282	3.51%	15,083	3.56%	19,383	403,816	24,767	413,516	27.77%	2.40%
RESIDENTIAL REAL **	22.05%	1,752,053	21.78%	1,824,348	16.80%	72,296	4.13%	81,132	1,670,921	100,916	1,723,432	24.39%	3.14%
COMM.&IND.&MINRL REAL	9.80%	778,691	9.92%	831,310	12.23%	52,618	6.76%	37,401	741,290	47,364	783,945	26.64%	5.75%
RAILROAD REAL	0.88%	69,796	0.94%	78,767	2.09%	8,971	12.85%	5,747	64,049	6,650	72,117	15.71%	12.60%
PUBLIC SERVICE REAL	0.10%	7,841	0.10%	8,163	0.07%	322	4.11%	311	7,530	410	7,753	31.94%	2.96%
SUBTOTAL-REAL	92.81%	7,374,818	92.96%	7,786,393	95.67%	411,576	5.58%	352,674	7,022,144	449,909	7,336,484	27.57%	4.48%
AGRIC PERSONAL	5.09%	404,803	4.93%	413,005	1.91%	8,202	2.03%	19,105	385,698	24,233	388,772	26.84%	0.80%
COMM PERSONAL	1.14%	90,862	1.15%	96,355	1.28%	5,493	6.05%	4,778	86,084	6,041	90,314	26.42%	4.91%
RAILROAD PERSONAL	0.21%	16,477	0.22%	18,222	0.41%	1,745	10.59%	1,371	15,106	1,551	16,671	13.10%	10.36%
PUBLIC SERVICE PERSONAL	0.74%	58,842	0.74%	62,031	0.74%	3,189	5.42%	2,505	56,338	3,243	58,788	29.49%	4.35%
SUBTOTAL - PERSONAL	7.19%	570,984	7.04%	589,613	4.33%	18,629	3.26%	27,760	543,225	35,068	554,546	26.33%	2.08%
BOONE COUNTY	100.00%	7,945,802	100.00%	8,376,007	100.00%	430,205	5.41%	380,433	7,565,369	484,977	7,891,030	27.48%	4.30%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

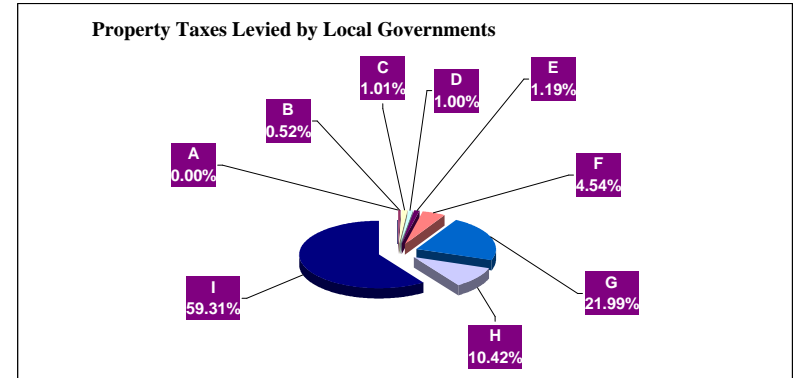
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

7 BOX BUTTE COUNTY

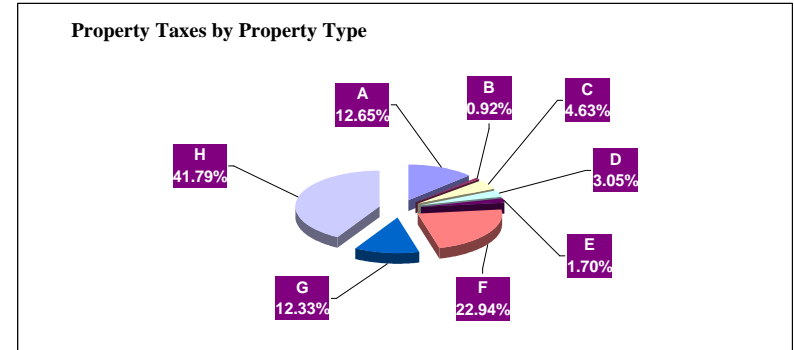
County Seat: Alliance, NE
 County Population: 12,158
 Real Property Taxable Records: 8,055
 Personal Property Schedules: 1,066

2002 Levels of Value:
 Residential: 93%
 Commercial: 97%
 Agricultural: 75%

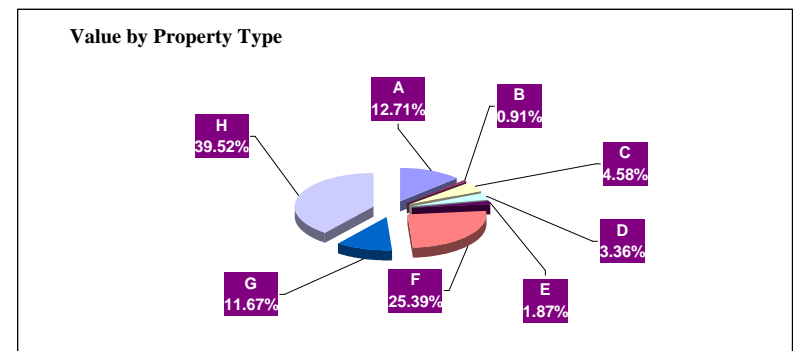
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	630,924,126	56,341	0.0089%	0.52%
C	FIRE DISTRICTS	320,963,908	108,968	0.0340%	1.01%
D	EDUC. SERV. UNIT	630,924,126	107,762	0.0171%	1.00%
E	NAT. RESOURCE DIST.	630,924,126	127,888	0.0203%	1.19%
F	COMMUNITY COLLEGE	630,924,126	487,515	0.0773%	4.54%
G	COUNTY	630,924,126	2,362,181	0.3744%	21.99%
H	CITY OR VILLAGE	309,960,217	1,119,404	0.3611%	10.42%
I	SCHOOL DISTRICTS	630,924,128	6,371,121	1.0098%	59.31%
	BOX BUTTE COUNTY	630,924,126	10,741,180	1.7025%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	80,172,127	1,358,508	1.6945%	12.65%
B	PUBLIC SERVIC ENTITIES	5,715,601	98,946	1.7311%	0.92%
C	COMM. & INDUST. EQUIP.	28,910,710	496,791	1.7184%	4.63%
D	AGRIC. MACH. & EQUIP.	21,185,654	327,376	1.5453%	3.05%
E	AG-OUTBLDG & FARMSITE LAND	11,782,530	182,259	1.5469%	1.70%
F	AGRICULTURAL LAND	160,187,210	2,464,449	1.5385%	22.94%
G	COMM., INDUST., & MINERAL	73,604,712	1,324,277	1.7992%	12.33%
H	RESIDENTIAL **	249,365,582	4,488,574	1.8000%	41.79%
	BOX BUTTE COUNTY	630,924,126	10,741,180	1.7025%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	80,172,127	12.71%
B	PUBLIC SERVIC ENTITIES	5,715,601	0.91%
C	COMM. & INDUST. EQUIP.	28,910,710	4.58%
D	AGRIC. MACH. & EQUIP.	21,185,654	3.36%
E	AG-OUTBLDG & FARMSITE LAND	11,782,530	1.87%
F	AGRICULTURAL LAND	160,187,210	25.39%
G	COMM., INDUST., & MINERAL	73,604,712	11.67%
H	RESIDENTIAL **	249,365,582	39.52%
	BOX BUTTE COUNTY	630,924,126	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

7 BOX BUTTE COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	617,256,690	630,924,126			13,667,436	2.21%	0.3634	0.3744				
TOWNSHIP	0	0			0							
CITY OR VILLAGE	308,629,509	309,960,217			1,330,708	0.43%	0.3829	0.3611				
FIRE DIST.	308,627,181	320,963,908			12,336,727	4.00%	0.0340	0.0340				
NAT. RESOURCE DIST.	617,256,690	630,924,126			13,667,436	2.21%	0.0211	0.0203				
MISC. DIST.	617,256,690	630,924,126			13,667,436	2.21%	0.0089	0.0089				
ED. SERV. UNIT	285,201,872	630,924,126			345,722,254	121.22%	0.0174	0.0171				
COMMUNITY COLLEGE	617,256,690	630,924,126			13,667,436	2.21%	0.0779	0.0773				
SCHOOLS, CLASS 1-5	617,256,687	630,924,128			13,667,441	2.21%	0.9932	1.0044				
SCHOOLS, CLASS 6	0	0			0							
SCHOOLS, BONDS	126,165,706	125,813,817			(351,889)	-0.28%	0.0283	0.0274				
BOX BUTTE COUNTY	617,256,690	630,924,126			13,667,436	2.21%	1.6868	1.7025				

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	21.54%	2,243,109	21.99%	2,362,181	36.14%	119,073	5.31%	0	2,243,109	0	2,362,181		5.31%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
CITY OR VILLAGE	11.35%	1,181,700	10.42%	1,119,404	-18.91%	(62,297)	-5.27%	92,281	1,089,419	85,381	1,034,022	-7.48%	-5.08%	
FIRE DIST.	1.01%	104,779	1.01%	108,968	1.27%	4,189	4.00%	0	104,779	0	108,968		4.00%	
NAT. RESOURCE DIST.	1.25%	130,428	1.19%	127,888	-0.77%	(2,540)	-1.95%	0	130,428	0	127,888		-1.95%	
MISC. DIST.	0.53%	55,120	0.52%	56,341	0.37%	1,221	2.21%	0	55,120	0	56,341		2.21%	
ED. SERV. UNIT	0.48%	49,625	1.00%	107,762	17.65%	58,137	117.15%	0	49,625	0	107,762		117.15%	
COMMUNITY COLLEGE	4.62%	480,597	4.54%	487,515	2.10%	6,918	1.44%	0	480,597	0	487,515		1.44%	
SCHOOLS, CLASS 1-5 *	58.88%	6,130,709	58.99%	6,336,698	62.52%	205,989	3.36%	0	6,130,709	0	6,336,698		3.36%	
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0			
SCHOOLS, BONDS	0.34%	35,655	0.32%	34,423	-0.37%	(1,232)	-3.46%	35,655	0	34,423	0	-3.46%		
BOX BUTTE COUNTY	100.00%	10,411,722	100.00%	10,741,180	100.00%	329,459	3.16%	127,936	10,283,786	119,804	10,621,376	-6.36%	3.28%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE				Average Rates	Average Rates				
AGLAND REAL	26.12%	161,216,659	25.39%	160,187,210	-7.53%	(1,029,449)	-0.64%	1.5190	1.5385					
AGIMPRV & FRMSITE	1.94%	11,964,888	1.87%	11,782,530	-1.33%	(182,358)	-1.52%	1.5249	1.5469					
RESIDENTIAL REAL **	40.11%	247,586,153	39.52%	249,365,582	13.02%	1,779,429	0.72%	1.7836	1.8000					
COMM.&IND.&MINRL REAL	11.74%	72,435,870	11.67%	73,604,712	8.55%	1,168,842	1.61%	1.7762	1.7992					
RAILROAD REAL	10.64%	65,657,048	10.56%	66,632,430	7.14%	975,382	1.49%	1.6778	1.6945					
PUBLIC SERVICE REAL	0.14%	874,172	0.16%	989,203	0.84%	115,031	13.16%	1.6813	1.7125					
SUBTOTAL-REAL	90.68%	559,734,790	89.16%	562,561,667	20.68%	2,826,877	0.51%	1.6883	1.7075					
AGRIC PERSONAL	3.08%	19,039,660	3.36%	21,185,654	15.70%	2,145,994	11.27%	1.5256	1.5453					
COMM PERSONAL	3.18%	19,617,758	4.58%	28,910,710	67.99%	9,292,952	47.37%	1.7988	1.7184					
RAILROAD PERSONAL	2.30%	14,217,007	2.15%	13,539,697	-4.96%	(677,310)	-4.76%	1.6778	1.6945					
PUBLIC SERVICE PERSONAL	0.75%	4,647,475	0.75%	4,726,398	0.58%	78,923	1.70%	1.7139	1.7351					
SUBTOTAL - PERSONAL	9.32%	57,521,900	10.84%	68,362,459	79.32%	10,840,559	18.85%	1.6716	1.6611					
BOX BUTTE COUNTY	100.00%	617,256,690	100.00%	630,924,126	100.00%	13,667,436	2.21%	1.6868	1.7025					

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	23.52%	2,448,903	22.94%	2,464,449	4.72%	15,546	0.63%	16,831	2,432,072	15,887	2,448,562	-5.60%	0.68%	
AGIMPRV & FRMSITE	1.75%	182,451	1.70%	182,259	-0.06%	(192)	-0.11%	1,201	181,250	1,198	181,061	-0.22%	-0.10%	
RESIDENTIAL REAL **	42.41%	4,415,978	41.79%	4,488,574	22.03%	72,596	1.64%	67,229	4,348,749	62,667	4,425,907	-6.79%	1.77%	
COMM.&IND.&MINRL REAL	12.36%	1,286,598	12.33%	1,324,277	11.44%	37,679	2.93%	16,016	1,270,582	16,942	1,307,336	5.78%	2.89%	
RAILROAD REAL	10.58%	1,101,563	10.51%	1,129,079	8.35%	27,516	2.50%	5,671	1,095,892	5,673	1,123,406	0.03%	2.51%	
PUBLIC SERVICE REAL	0.14%	14,697	0.16%	16,940	0.68%	2,243	15.26%	62	14,635	56	16,884	-9.46%	15.36%	
SUBTOTAL-REAL	90.76%	9,450,190	89.43%	9,605,578	47.16%	155,388	1.64%	107,010	9,343,180	102,423	9,503,155	-4.29%	1.71%	
AGRIC PERSONAL	2.79%	290,475	3.05%	327,376	11.20%	36,902	12.70%	2,183	288,292	2,126	325,251	-2.61%	12.82%	
COMM PERSONAL	3.39%	352,879	4.63%	496,791	43.68%	143,912	40.78%	17,174	335,705	13,778	483,014	-19.78%	43.88%	
RAILROAD PERSONAL	2.29%	238,526	2.14%	229,429	-2.76%	(9,098)	-3.81%	1,228	237,298	1,153	228,276	-6.13%	-3.80%	
PUBLIC SERVICE PERSONAL	0.77%	79,652	0.76%	82,006	0.71%	2,354	2.96%	342	79,310	325	81,681	-4.88%	2.99%	
SUBTOTAL - PERSONAL	9.24%	961,532	10.57%	1,135,602	52.84%	174,070	18.10%	20,926	940,606	17,381	1,118,221	-16.94%	18.88%	
BOX BUTTE COUNTY	100.00%	10,411,722	100.00%	10,741,180	100.00%	329,459	3.16%	127,936	10,283,786	119,804	10,621,376	-6.36%	3.28%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

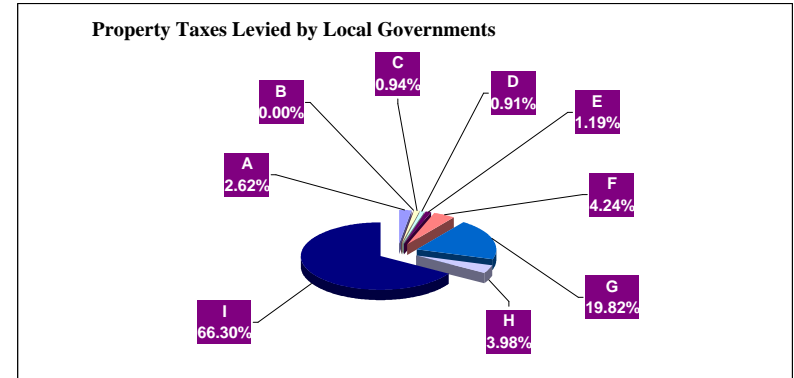
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

8 BOYD COUNTY

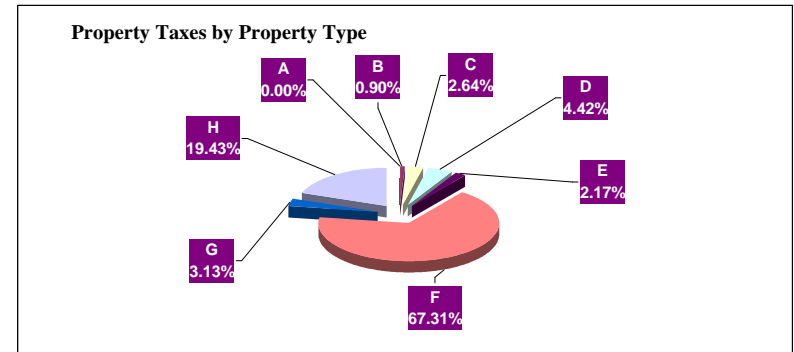
County Seat: Butte, NE
 County Population: 2,438
 Real Property Taxable Records: 3,528
 Personal Property Schedules: 471

2002 Levels of Value:
 Residential: 97%
 Commercial: --
 Agricultural: 77%

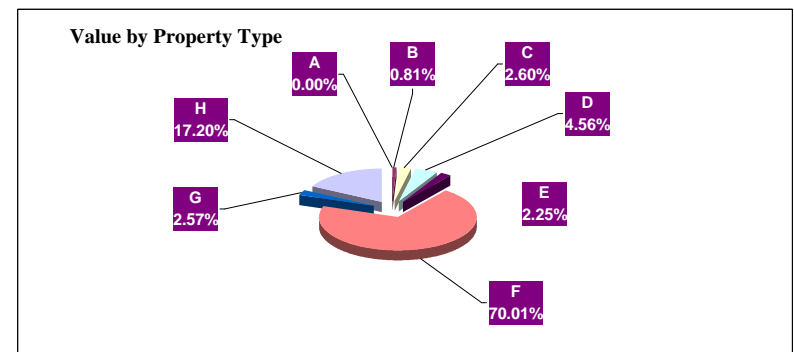
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	162,593,033	70,247	0.0432%	2.62%
B	MISCELLANEOUS DIST.	162,593,033	0	0.0000%	0.00%
C	FIRE DISTRICTS	141,926,164	25,136	0.0177%	0.94%
D	EDUC. SERV. UNIT	162,593,033	24,371	0.0150%	0.91%
E	NAT. RESOURCE DIST.	162,593,033	31,920	0.0196%	1.19%
F	COMMUNITY COLLEGE	162,593,033	113,815	0.0700%	4.24%
G	COUNTY	162,593,033	531,517	0.3269%	19.82%
H	CITY OR VILLAGE	20,490,253	106,693	0.5207%	3.98%
I	SCHOOL DISTRICTS	162,593,033	1,777,539	1.0932%	66.30%
	BOYD COUNTY	162,593,033	2,681,239	1.6490%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	1,309,701	24,029	1.8347%	0.90%
C	COMM. & INDUST. EQUIP.	4,225,425	70,669	1.6725%	2.64%
D	AGRIC. MACH. & EQUIP.	7,421,177	118,513	1.5970%	4.42%
E	AG-OUTBLDG & FARMSITE LAND	3,654,945	58,238	1.5934%	2.17%
F	AGRICULTURAL LAND	113,839,205	1,804,835	1.5854%	67.31%
G	COMM., INDUST., & MINERAL	4,173,675	83,997	2.0125%	3.13%
H	RESIDENTIAL **	27,968,905	520,958	1.8626%	19.43%
	BOYD COUNTY	162,593,033	2,681,239	1.6490%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	1,309,701	0.81%
C	COMM. & INDUST. EQUIP.	4,225,425	2.60%
D	AGRIC. MACH. & EQUIP.	7,421,177	4.56%
E	AG-OUTBLDG & FARMSITE LAND	3,654,945	2.25%
F	AGRICULTURAL LAND	113,839,205	70.01%
G	COMM., INDUST., & MINERAL	4,173,675	2.57%
H	RESIDENTIAL **	27,968,905	17.20%
	BOYD COUNTY	162,593,033	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

8 BOYD COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02	'01-'02	2001		2002				
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates					
COUNTY		149,742,944		162,593,033	12,850,089	8.58%		0.3994		0.3269			
TOWNSHIP		149,742,944		162,593,033	12,850,089	8.58%		0.0438		0.0432			
CITY OR VILLAGE		20,190,093		20,490,253	300,160	1.49%		0.5106		0.5207			
FIRE DIST.		129,410,545		141,926,164	12,515,619	9.67%		0.0209		0.0177			
NAT. RESOURCE DIST.		149,742,944		162,593,033	12,850,089	8.58%		0.0204		0.0196			
MISC. DIST.		149,742,944		162,593,033	12,850,089	8.58%							
ED. SERV. UNIT		149,742,944		162,593,033	12,850,089	8.58%		0.0150		0.0150			
COMMUNITY COLLEGE		149,742,944		162,593,033	12,850,089	8.58%		0.0685		0.0700			
SCHOOLS, CLASS 1-5		149,742,944		162,593,033	12,850,089	8.58%		0.9689		0.9777			
SCHOOLS, CLASS 6		2,725,089		3,118,720	393,631	14.44%							
SCHOOLS, BONDS		112,087,653		120,389,951	8,302,298	7.41%		0.1676		0.1561			
BOYD COUNTY		149,742,944		162,593,033	12,850,089	8.58%		1.7284		1.6490			
TAXES BY SUBDIVISION	2001 % of Total	2001 TOTAL TAXES	2002 % of Total	2002 TOTAL TAXES	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001 Bond Taxes	2001 NonBond Taxes	2002 Bond Taxes	2002 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
COUNTY	23.11%	598,043	19.82%	531,517	-71.41%	(66,527)	-11.12%	0	598,043	0	531,517	-11.12%	-11.12%
TOWNSHIP	2.53%	65,603	2.62%	70,247	4.99%	4,644	7.08%	0	65,603	0	70,247	7.08%	7.08%
CITY OR VILLAGE	3.98%	103,095	3.98%	106,693	3.86%	3,598	3.49%	6,096	96,999	6,447	100,247	5.75%	3.35%
FIRE DIST.	1.05%	27,100	0.94%	25,136	-2.11%	(1,964)	-7.25%	0	27,100	0	25,136	-7.25%	-7.25%
NAT. RESOURCE DIST.	1.18%	30,506	1.19%	31,920	1.52%	1,415	4.64%	0	30,506	0	31,920	4.64%	4.64%
MISC. DIST.	0.00%	0	0.00%	0	0.00%	0	0	0	0	0	0	0	0
ED. SERV. UNIT	0.87%	22,405	0.91%	24,371	2.11%	1,966	8.78%	0	22,405	0	24,371	8.78%	8.78%
COMMUNITY COLLEGE	3.96%	102,586	4.24%	113,815	12.05%	11,229	10.95%	0	102,586	0	113,815	10.95%	10.95%
SCHOOLS, CLASS 1-5 *	56.06%	1,450,892	59.29%	1,589,633	148.93%	138,741	9.56%	0	1,450,892	0	1,589,633	9.56%	9.56%
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0		
SCHOOLS, BONDS	7.26%	187,853	7.01%	187,906	0.06%	54	0.03%	187,853	0	187,906	0	0.03%	0.03%
BOYD COUNTY	100.00%	2,588,083	100.00%	2,681,239	100.00%	93,157	3.60%	193,949	2,394,134	194,353	2,486,886	0.21%	3.87%
VALUE BY SECTOR	2001 % of Total	2001 TOTAL VALUE	2002 % of Total	2002 TOTAL VALUE	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001 Average Rates		2002 Average Rates			
AGLAND REAL	67.75%	101,451,945	70.01%	113,839,205	96.40%	12,387,260	12.21%		1.6620		1.5854		
AGIMPRV & FRMSITE	3.07%	4,598,355	2.25%	3,654,945	-7.34%	(943,410)	-20.52%		1.6715		1.5934		
RESIDENTIAL REAL **	18.62%	27,889,345	17.20%	27,968,905	0.62%	79,560	0.29%		1.9275		1.8626		
COMM.&IND.&MINRL REAL	2.89%	4,334,920	2.57%	4,173,675	-1.25%	(161,245)	-3.72%		2.0581		2.0125		
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0							
PUBLIC SERVICE REAL	0.08%	116,915	0.05%	75,255	-0.32%	(41,660)	-35.63%		1.8995		1.8299		
SUBTOTAL-REAL	92.42%	138,391,480	92.08%	149,711,985	88.10%	11,320,505	8.18%		1.7284		1.6494		
AGRIC PERSONAL	4.33%	6,478,696	4.56%	7,421,177	7.33%	942,481	14.55%		1.6751		1.5970		
COMM PERSONAL	2.59%	3,876,015	2.60%	4,225,425	2.72%	349,410	9.01%		1.7703		1.6725		
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0							
PUBLIC SERVICE PERSONAL	0.67%	996,753	0.76%	1,234,446	1.85%	237,693	23.85%		1.9005		1.8350		
SUBTOTAL - PERSONAL	7.58%	11,351,464	7.92%	12,881,048	11.90%	1,529,584	13.47%		1.7274		1.6445		
BOYD COUNTY	100.00%	149,742,944	100.00%	162,593,033	100.00%	12,850,089	8.58%		1.7284		1.6490		
TAXES BY SECTOR	2001 % of Total	2001 TOTAL TAXES	2002 % of Total	2002 TOTAL TAXES	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001 Bond Taxes	2001 NonBond Taxes	2002 Bond Taxes	2002 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
AGLAND REAL	65.15%	1,686,139	67.31%	1,804,835	127.42%	118,696	7.04%	126,420	1,559,719	130,862	1,673,973	3.51%	7.33%
AGIMPRV & FRMSITE	2.97%	76,860	2.17%	58,238	-19.99%	(18,622)	-24.23%	6,231	70,629	4,482	53,757	-28.08%	-23.89%
RESIDENTIAL REAL **	20.77%	537,561	19.43%	520,958	-17.82%	(16,603)	-3.09%	38,735	498,826	36,703	484,256	-5.25%	-2.92%
COMM.&IND.&MINRL REAL	3.45%	89,218	3.13%	83,997	-5.60%	(5,221)	-5.85%	7,103	82,115	6,418	77,579	-9.64%	-5.52%
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0		
PUBLIC SERVICE REAL	0.09%	2,221	0.05%	1,377	-0.91%	(844)	-37.99%	178	2,043	97	1,280	-45.81%	-37.31%
SUBTOTAL-REAL	92.42%	2,391,999	92.10%	2,469,405	83.09%	77,407	3.24%	178,667	2,213,331	178,561	2,290,844	-0.06%	3.50%
AGRIC PERSONAL	4.19%	108,524	4.42%	118,513	10.72%	9,989	9.20%	9,091	99,433	9,482	109,031	4.30%	9.65%
COMM PERSONAL	2.65%	68,617	2.64%	70,669	2.20%	2,052	2.99%	4,622	63,995	4,479	66,190	-3.09%	3.43%
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0		
PUBLIC SERVICE PERSONAL	0.73%	18,943	0.84%	22,652	3.98%	3,709	19.58%	1,568	17,375	1,831	20,821	16.75%	19.83%
SUBTOTAL - PERSONAL	7.58%	196,084	7.90%	211,834	16.91%	15,750	8.03%	15,281	180,803	15,792	196,042	3.34%	8.43%
BOYD COUNTY	100.00%	2,588,083	100.00%	2,681,239	100.00%	93,157	3.60%	193,949	2,394,134	194,353	2,486,886	0.21%	3.87%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

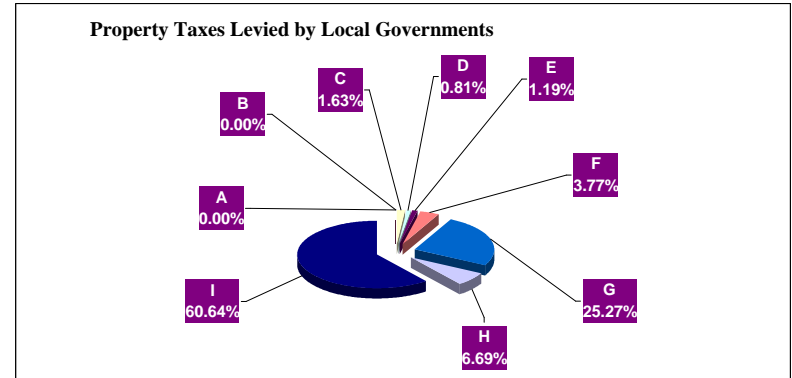
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

9 BROWN COUNTY

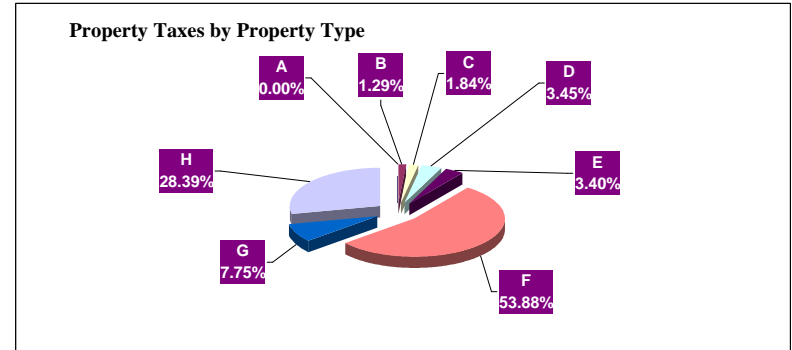
County Seat: Ainsworth, NE
 County Population: 3,525
 Real Property Taxable Records: 4,827
 Personal Property Schedules: 590

2002 Levels of Value:
 Residential: 92%
 Commercial: 93%
 Agricultural: 74%

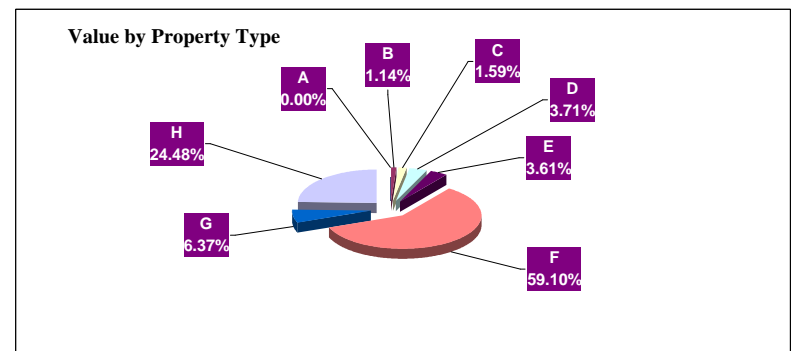
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	0	0		0.00%
C	FIRE DISTRICTS	184,648,980	71,338	0.0386%	1.63%
D	EDUC. SERV. UNIT	235,278,687	35,287	0.0150%	0.81%
E	NAT. RESOURCE DIST.	235,278,687	51,843	0.0220%	1.19%
F	COMMUNITY COLLEGE	235,278,687	164,695	0.0700%	3.77%
G	COUNTY	235,278,687	1,103,001	0.4688%	25.27%
H	CITY OR VILLAGE	51,470,571	291,887	0.5671%	6.69%
I	SCHOOL DISTRICTS	235,278,687	2,646,383	1.1248%	60.64%
	BROWN COUNTY	235,278,687	4,364,434	1.8550%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	2,691,928	56,236	2.0891%	1.29%
C	COMM. & INDUST. EQUIP.	3,730,521	80,330	2.1533%	1.84%
D	AGRIC. MACH. & EQUIP.	8,717,220	150,641	1.7281%	3.45%
E	AG-OUTBLDG & FARMSITE LAND	8,484,764	148,250	1.7472%	3.40%
F	AGRICULTURAL LAND	139,057,474	2,351,544	1.6911%	53.88%
G	COMM., INDUST., & MINERAL	14,991,493	338,401	2.2573%	7.75%
H	RESIDENTIAL **	57,605,287	1,239,032	2.1509%	28.39%
	BROWN COUNTY	235,278,687	4,364,434	1.8550%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	2,691,928	1.14%
C	COMM. & INDUST. EQUIP.	3,730,521	1.59%
D	AGRIC. MACH. & EQUIP.	8,717,220	3.71%
E	AG-OUTBLDG & FARMSITE LAND	8,484,764	3.61%
F	AGRICULTURAL LAND	139,057,474	59.10%
G	COMM., INDUST., & MINERAL	14,991,493	6.37%
H	RESIDENTIAL **	57,605,287	24.48%
	BROWN COUNTY	235,278,687	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

9 BROWN COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02	'01-'02	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates						
COUNTY	232,758,159	235,278,687	2,520,528	1.08%	0.4353	0.4688						
TOWNSHIP	0	0	0									
CITY OR VILLAGE	51,243,995	51,470,571	226,576	0.44%	0.5663	0.5671						
FIRE DIST.	182,310,621	184,648,980	2,338,359	1.28%	0.0378	0.0386						
NAT. RESOURCE DIST.	232,758,159	235,278,687	2,520,528	1.08%	0.0234	0.0220						
MISC. DIST.	232,758,159	0	(232,758,159)	-100.00%	0.0043							
ED. SERV. UNIT	232,758,159	235,278,687	2,520,528	1.08%	0.0135	0.0150						
COMMUNITY COLLEGE	232,758,159	235,278,687	2,520,528	1.08%	0.0685	0.0700						
SCHOOLS, CLASS 1-5	232,758,162	235,278,687	2,520,525	1.08%	0.9432	0.9883						
SCHOOLS, CLASS 6	2,438,323	2,408,164	(30,159)	-1.24%								
SCHOOLS, BONDS	348,160,399	352,216,134	4,055,735	1.16%	0.0921	0.0911						
BROWN COUNTY	232,758,159	235,278,687	2,520,528	1.08%	1.7802	1.8550						

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	% of Total				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	24.45%	1,013,096	25.27%	1,103,001	40.69%	89,905	8.87%	0	1,013,096	0	1,103,001	8.87%		
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
CITY OR VILLAGE	7.00%	290,181	6.69%	291,887	0.77%	1,706	0.59%	35,350	254,831	35,350	256,537	0.00%	0.67%	
FIRE DIST.	1.66%	68,932	1.63%	71,338	1.09%	2,406	3.49%	0	68,932	0	71,338		3.49%	
NAT. RESOURCE DIST.	1.32%	54,570	1.19%	51,843	-1.23%	(2,727)	-5.00%	0	54,570	0	51,843		-5.00%	
MISC. DIST.	0.24%	10,002	0.00%	0	-4.53%	(10,002)	-100.00%	0	10,002	0	0		-100.00%	
ED. SERV. UNIT	0.76%	31,408	0.81%	35,287	1.76%	3,879	12.35%	0	31,408	0	35,287		12.35%	
COMMUNITY COLLEGE	3.85%	159,458	3.77%	164,695	2.37%	5,238	3.28%	0	159,458	0	164,695		3.28%	
SCHOOLS, CLASS 1-5 *	52.98%	2,195,288	53.28%	2,325,375	58.87%	130,086	5.93%	0	2,195,288	0	2,325,375		5.93%	
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0			
SCHOOLS, BONDS	7.74%	320,536	7.36%	321,009	0.21%	472	0.15%	320,536	0	321,009	0	0.15%		
BROWN COUNTY	100.00%	4,143,471	100.00%	4,364,434	100.00%	220,963	5.33%	355,886	3,787,584	356,359	4,008,075	0.13%	5.82%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	% of Total	TOTAL VALUE	% of Total				Average Rates	Average Rates				
AGLAND REAL	59.73%	139,024,750	59.10%	139,057,474	1.30%	32,724	0.02%		1.6069		1.6911			
AGIMPRV & FRMSITE	3.50%	8,153,033	3.61%	8,484,764	13.16%	331,731	4.07%		1.6691		1.7472			
RESIDENTIAL REAL **	24.01%	55,883,077	24.48%	57,605,287	68.33%	1,722,210	3.08%		2.1012		2.1509			
COMM.&IND.&MINRL REAL	6.54%	15,233,280	6.37%	14,991,493	-9.59%	(241,787)	-1.59%		2.2031		2.2573			
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0								
PUBLIC SERVICE REAL	0.13%	311,760	0.13%	314,860	0.12%	3,100	0.99%		2.0253		2.0835			
SUBTOTAL-REAL	93.92%	218,605,900	93.70%	220,453,878	73.32%	1,847,978	0.85%		1.7777		1.8524			
AGRIC PERSONAL	3.48%	8,106,157	3.71%	8,717,220	24.24%	611,063	7.54%		1.6384		1.7281			
COMM PERSONAL	1.62%	3,762,441	1.59%	3,730,521	-1.27%	(31,920)	-0.85%		2.0834		2.1533			
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0								
PUBLIC SERVICE PERSONAL	0.98%	2,283,661	1.01%	2,377,068	3.71%	93,407	4.09%		2.0158		2.0898			
SUBTOTAL - PERSONAL	6.08%	14,152,259	6.30%	14,824,809	26.68%	672,550	4.75%		1.8176		1.8931			
BROWN COUNTY	100.00%	232,758,159	100.00%	235,278,687	100.00%	2,520,528	1.08%		1.7802		1.8550			

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	% of Total				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	53.92%	2,234,013	53.88%	2,351,544	53.19%	117,532	5.26%	125,643	2,108,370	125,186	2,226,359	-0.36%	5.60%	
AGIMPRV & FRMSITE	3.28%	136,082	3.40%	148,250	5.51%	12,168	8.94%	11,588	124,494	12,162	136,088	4.95%	9.31%	
RESIDENTIAL REAL **	28.34%	1,174,231	28.39%	1,239,032	29.33%	64,801	5.52%	148,792	1,025,439	148,560	1,090,472	-0.16%	6.34%	
COMM.&IND.&MINRL REAL	8.10%	335,599	7.75%	338,401	1.27%	2,802	0.83%	43,664	291,936	42,698	295,703	-2.21%	1.29%	
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
PUBLIC SERVICE REAL	0.15%	6,314	0.15%	6,560	0.11%	246	3.90%	803	5,511	730	5,830	-9.15%	5.80%	
SUBTOTAL-REAL	93.79%	3,886,239	93.57%	4,083,788	89.40%	197,548	5.08%	330,490	3,555,750	329,335	3,754,453	-0.35%	5.59%	
AGRIC PERSONAL	3.21%	132,811	3.45%	150,641	8.07%	17,830	13.43%	9,290	123,521	10,492	140,149	12.93%	13.46%	
COMM PERSONAL	1.89%	78,386	1.84%	80,330	0.88%	1,944	2.48%	10,077	68,309	10,123	70,206	0.46%	2.78%	
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
PUBLIC SERVICE PERSONAL	1.11%	46,035	1.14%	49,676	1.65%	3,641	7.91%	6,030	40,005	6,409	43,267	6.29%	8.15%	
SUBTOTAL - PERSONAL	6.21%	257,231	6.43%	280,646	10.60%	23,415	9.10%	25,397	231,834	27,024	253,622	6.41%	9.40%	
BROWN COUNTY	100.00%	4,143,471	100.00%	4,364,434	100.00%	220,963	5.33%	355,886	3,787,584	356,359	4,008,075	0.13%	5.82%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

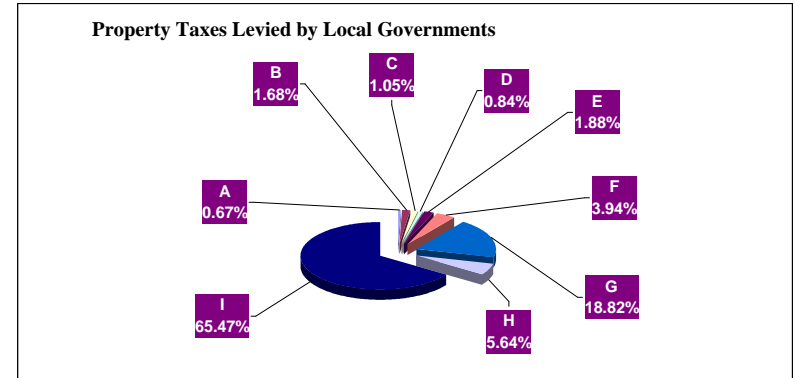
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

10 BUFFALO COUNTY

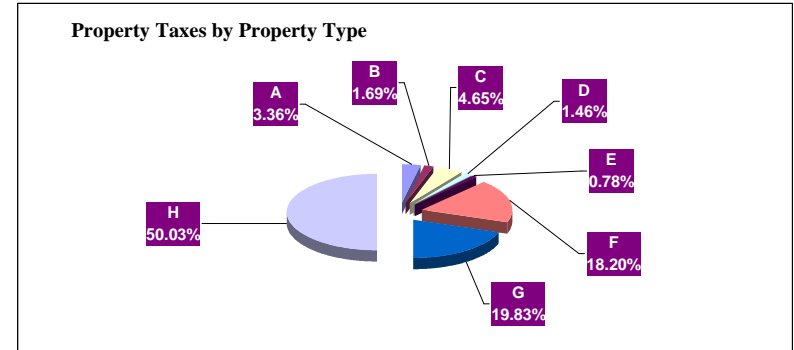
County Seat: Kearney, NE
 County Population: 42,259
 Real Property Taxable Records: 20,659
 Personal Property Schedules: 2,398

2002 Levels of Value:
 Residential: 98%
 Commercial: 99%
 Agricultural: 76%

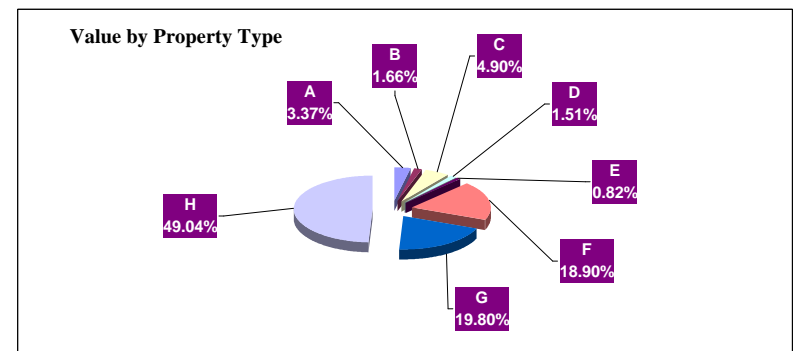
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	967,989,512	247,097	0.0255%	0.67%
B	MISCELLANEOUS DIST.	2,111,857,168	618,717	0.0293%	1.68%
C	FIRE DISTRICTS	935,550,262	388,082	0.0415%	1.05%
D	EDUC. SERV. UNIT	2,075,696,036	311,358	0.0150%	0.84%
E	NAT. RESOURCE DIST.	2,075,696,036	692,561	0.0334%	1.88%
F	COMMUNITY COLLEGE	2,075,696,036	1,452,994	0.0700%	3.94%
G	COUNTY	2,075,696,036	6,935,843	0.3341%	18.82%
H	CITY OR VILLAGE	1,179,212,832	2,080,087	0.1764%	5.64%
I	SCHOOL DISTRICTS	2,075,696,036	24,128,152	1.1624%	65.47%
	BUFFALO COUNTY	2,075,696,036	36,854,892	1.7755%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	69,933,847	1,239,130	1.7719%	3.36%
B	PUBLIC SERVIC ENTITIES	34,559,211	623,010	1.8027%	1.69%
C	COMM. & INDUST. EQUIP.	101,614,180	1,713,724	1.6865%	4.65%
D	AGRIC. MACH. & EQUIP.	31,373,143	537,895	1.7145%	1.46%
E	AG-OUTBLDG & FARMSITE LAND	17,002,220	288,691	1.6980%	0.78%
F	AGRICULTURAL LAND	392,341,920	6,707,095	1.7095%	18.20%
G	COMM., INDUST., & MINERAL	410,953,305	7,307,090	1.7781%	19.83%
H	RESIDENTIAL **	1,017,918,210	18,438,257	1.8114%	50.03%
	BUFFALO COUNTY	2,075,696,036	36,854,892	1.7755%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	69,933,847	3.37%
B	PUBLIC SERVIC ENTITIES	34,559,211	1.66%
C	COMM. & INDUST. EQUIP.	101,614,180	4.90%
D	AGRIC. MACH. & EQUIP.	31,373,143	1.51%
E	AG-OUTBLDG & FARMSITE LAND	17,002,220	0.82%
F	AGRICULTURAL LAND	392,341,920	18.90%
G	COMM., INDUST., & MINERAL	410,953,305	19.80%
H	RESIDENTIAL **	1,017,918,210	49.04%
	BUFFALO COUNTY	2,075,696,036	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

10 BUFFALO COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	1,994,189,127	2,075,696,036	81,506,909	4.09%			0.3554	0.3341				
TOWNSHIP	939,809,744	967,989,512	28,179,768	3.00%			0.0256	0.0255				
CITY OR VILLAGE	1,122,088,814	1,179,212,832	57,124,018	5.09%			0.1506	0.1764				
FIRE DIST.	909,261,530	935,550,262	26,288,732	2.89%			0.0391	0.0415				
NAT. RESOURCE DIST.	1,994,189,127	2,075,696,036	81,506,909	4.09%			0.0330	0.0334				
MISC. DIST.	2,030,013,945	2,111,857,168	81,843,223	4.03%			0.0291	0.0293				
ED. SERV. UNIT	1,994,189,127	2,075,696,036	81,506,909	4.09%			0.0150	0.0150				
COMMUNITY COLLEGE	1,994,189,127	2,075,696,036	81,506,909	4.09%			0.0704	0.0700				
SCHOOLS, CLASS 1-5	1,994,189,125	2,075,696,036	81,506,911	4.09%			1.0426	1.0640				
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	2,892,510,083	3,091,996,754	199,486,671	6.90%			0.0711	0.0661				
BUFFALO COUNTY	1,994,189,127	2,075,696,036	81,506,909	4.09%			1.7638	1.7755				

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
COUNTY	20.15%	7,087,742	6,935,843	-9.03%	(151,899)	-2.14%	55,877	7,031,865	53,657	6,882,186	-3.97%	-2.13%		
TOWNSHIP	0.69%	240,982	247,097	0.36%	6,115	2.54%	0	240,982	0	247,097		2.54%		
CITY OR VILLAGE	4.81%	1,690,330	2,080,087	23.18%	389,757	23.06%	340,282	1,350,049	527,603	1,552,484	55.05%	14.99%		
FIRE DIST.	1.01%	355,556	388,082	1.93%	32,526	9.15%	13,387	342,170	36,367	351,716	171.67%	2.79%		
NAT. RESOURCE DIST.	1.87%	658,386	692,561	2.03%	34,176	5.19%	0	658,386	0	692,561		5.19%		
MISC. DIST.	1.68%	590,324	618,717	1.69%	28,393	4.81%	341,305	249,019	340,595	278,121	-0.21%	11.69%		
ED. SERV. UNIT	0.85%	299,133	311,358	0.73%	12,226	4.09%	0	299,133	0	311,358		4.09%		
COMMUNITY COLLEGE	3.99%	1,404,488	1,452,994	2.88%	48,506	3.45%	0	1,404,488	0	1,452,994		3.45%		
SCHOOLS, CLASS 1-5 *	59.11%	20,790,692	22,085,197	76.98%	1,294,506	6.23%	0	20,790,692	0	22,085,197		6.23%		
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0				
SCHOOLS, BONDS	5.84%	2,055,721	2,042,955	-0.76%	(12,766)	-0.62%	2,055,721	0	2,042,955	0	-0.62%			
BUFFALO COUNTY	100.00%	35,173,353	36,854,892	100.00%	1,681,539	4.78%	2,806,571	32,366,782	3,001,177	33,853,715	6.93%	4.59%		

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates									
AGLAND REAL	19.13%	381,527,050	392,341,920	13.27%	10,814,870	2.83%		1.6947	1.7095					
AGIMPRV & FRMSITE	0.88%	17,489,405	17,002,220	-0.60%	(487,185)	-2.79%		1.6922	1.6980					
RESIDENTIAL REAL **	48.33%	963,751,490	1,017,918,210	66.46%	54,166,720	5.62%		1.8067	1.8114					
COMM.&IND.&MINRL REAL	19.74%	393,696,410	410,953,305	21.17%	17,256,895	4.38%		1.7666	1.7781					
RAILROAD REAL	2.61%	51,977,551	56,833,414	5.96%	4,855,863	9.34%		1.7275	1.7714					
PUBLIC SERVICE REAL	0.15%	2,983,048	2,969,805	-0.02%	(13,243)	-0.44%		1.8034	1.8349					
SUBTOTAL-REAL	90.84%	1,811,424,954	1,898,018,874	106.24%	86,593,920	4.78%		1.7710	1.7809					
AGRIC PERSONAL	1.52%	30,333,706	31,373,143	1.28%	1,039,437	3.43%		1.6933	1.7145					
COMM PERSONAL	5.55%	110,743,682	101,614,180	-11.20%	(9,129,502)	-8.24%		1.6578	1.6865					
RAILROAD PERSONAL	0.62%	12,338,100	13,100,433	0.94%	762,333	6.18%		1.7285	1.7739					
PUBLIC SERVICE PERSONAL	1.47%	29,348,685	31,589,406	2.75%	2,240,721	7.63%		1.8046	1.7997					
SUBTOTAL - PERSONAL	9.16%	182,764,173	177,677,162	-6.24%	(5,087,011)	-2.78%		1.6920	1.7180					
BUFFALO COUNTY	100.00%	1,994,189,127	2,075,696,036	100.00%	81,506,909	4.09%		1.7638	1.7755					

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
AGLAND REAL	18.38%	6,465,616	6,707,095	14.36%	241,479	3.73%	498,661	5,966,955	509,753	6,197,341	2.22%	3.86%		
AGIMPRV & FRMSITE	0.84%	295,949	288,691	-0.43%	(7,258)	-2.45%	23,068	272,881	21,150	267,541	-8.32%	-1.96%		
RESIDENTIAL REAL **	49.50%	17,412,387	18,438,257	61.01%	1,025,870	5.89%	1,479,267	15,933,119	1,604,889	16,833,368	8.49%	5.65%		
COMM.&IND.&MINRL REAL	19.77%	6,955,226	7,307,090	20.93%	351,864	5.06%	532,821	6,422,405	580,327	6,726,762	8.92%	4.74%		
RAILROAD REAL	2.55%	897,927	1,006,740	6.47%	108,813	12.12%	63,382	834,545	84,769	921,971	33.74%	10.48%		
PUBLIC SERVICE REAL	0.15%	53,795	54,494	0.04%	699	1.30%	4,584	49,212	5,519	48,976	20.40%	-0.48%		
SUBTOTAL-REAL	91.21%	32,080,899	33,802,366	102.37%	1,721,467	5.37%	2,601,782	29,479,117	2,806,407	30,995,959	7.86%	5.15%		
AGRIC PERSONAL	1.46%	513,633	537,895	1.44%	24,262	4.72%	40,346	473,287	43,781	494,115	8.51%	4.40%		
COMM PERSONAL	5.22%	1,835,924	1,713,724	-7.27%	(122,200)	-6.66%	103,747	1,732,176	84,961	1,628,763	-18.11%	-5.97%		
RAILROAD PERSONAL	0.61%	213,264	232,391	1.14%	19,126	8.97%	15,015	198,249	19,724	212,667	31.36%	7.27%		
PUBLIC SERVICE PERSONAL	1.51%	529,633	568,516	2.31%	38,883	7.34%	45,681	483,952	46,305	522,211	1.37%	7.91%		
SUBTOTAL - PERSONAL	8.79%	3,092,454	3,052,526	-2.37%	(39,928)	-1.29%	204,789	2,887,665	194,770	2,857,756	-4.89%	-1.04%		
BUFFALO COUNTY	100.00%	35,173,353	36,854,892	100.00%	1,681,539	4.78%	2,806,571	32,366,782	3,001,177	33,853,715	6.93%	4.59%		

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

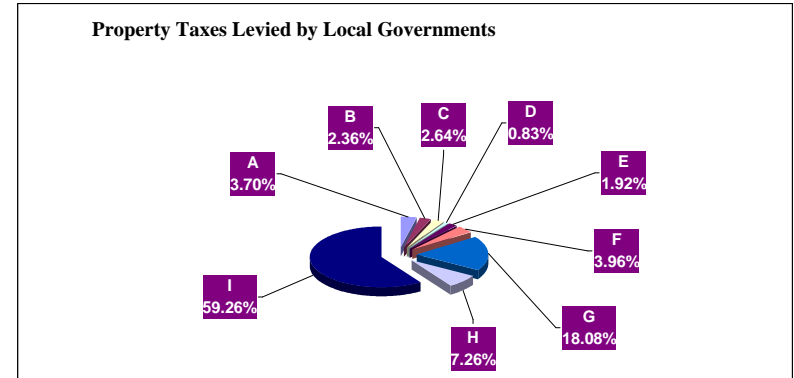
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

11 BURT COUNTY

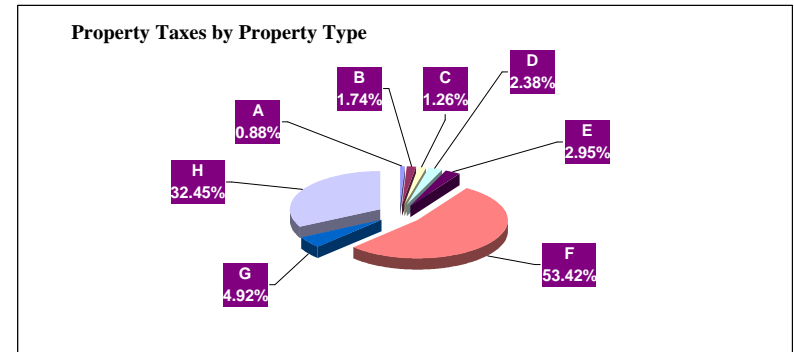
County Seat: Tekamah, NE
 County Population: 7,791
 Real Property Taxable Records: 6,598
 Personal Property Schedules: 1,148

2002 Levels of Value:
 Residential: 95%
 Commercial: 94%
 Agricultural: 75%

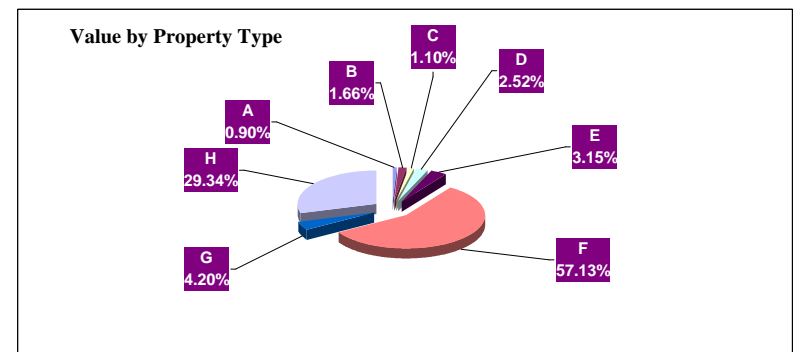
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	467,221,851	379,837	0.0813%	3.70%
B	MISCELLANEOUS DIST.	875,815,902	242,662	0.0277%	2.36%
C	FIRE DISTRICTS	543,217,624	270,824	0.0499%	2.64%
D	EDUC. SERV. UNIT	580,506,991	84,986	0.0146%	0.83%
E	NAT. RESOURCE DIST.	580,506,991	196,938	0.0339%	1.92%
F	COMMUNITY COLLEGE	580,506,991	406,355	0.0700%	3.96%
G	COUNTY	580,506,991	1,857,622	0.3200%	18.08%
H	CITY OR VILLAGE	126,601,950	746,081	0.5893%	7.26%
I	SCHOOL DISTRICTS	580,506,991	6,088,254	1.0488%	59.26%
	BURT COUNTY	580,506,991	10,273,560	1.7698%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	5,245,337	90,106	1.7178%	0.88%
B	PUBLIC SERVIC ENTITIES	9,657,445	178,593	1.8493%	1.74%
C	COMM. & INDUST. EQUIP.	6,364,904	129,514	2.0348%	1.26%
D	AGRIC. MACH. & EQUIP.	14,643,460	244,738	1.6713%	2.38%
E	AG-OUTBLDG & FARMSITE LAND	18,291,345	303,379	1.6586%	2.95%
F	AGRICULTURAL LAND	331,616,795	5,487,944	1.6549%	53.42%
G	COMM., INDUST., & MINERAL	24,379,835	505,423	2.0731%	4.92%
H	RESIDENTIAL **	170,307,870	3,333,863	1.9576%	32.45%
	BURT COUNTY	580,506,991	10,273,560	1.7698%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	5,245,337	0.90%
B	PUBLIC SERVIC ENTITIES	9,657,445	1.66%
C	COMM. & INDUST. EQUIP.	6,364,904	1.10%
D	AGRIC. MACH. & EQUIP.	14,643,460	2.52%
E	AG-OUTBLDG & FARMSITE LAND	18,291,345	3.15%
F	AGRICULTURAL LAND	331,616,795	57.13%
G	COMM., INDUST., & MINERAL	24,379,835	4.20%
H	RESIDENTIAL **	170,307,870	29.34%
	BURT COUNTY	580,506,991	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

11 BURT COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE			Average Rates	Average Rates				
COUNTY	578,956,149	580,506,991	578,956,149	580,506,991	1,550,842	0.27%	0.3200	0.3200				
TOWNSHIP	466,298,138	467,221,851	466,298,138	467,221,851	923,713	0.20%	0.0860	0.0813				
CITY OR VILLAGE	124,436,704	126,601,950	124,436,704	126,601,950	2,165,246	1.74%	0.5270	0.5893				
FIRE DIST.	542,085,194	543,217,624	542,085,194	543,217,624	1,132,430	0.21%	0.0494	0.0499				
NAT. RESOURCE DIST.	578,956,149	580,506,991	578,956,149	580,506,991	1,550,842	0.27%	0.0346	0.0339				
MISC. DIST.	873,455,715	875,815,902	873,455,715	875,815,902	2,360,187	0.27%	0.0287	0.0277				
ED. SERV. UNIT	578,956,149	580,506,991	578,956,149	580,506,991	1,550,842	0.27%	0.0140	0.0146				
COMMUNITY COLLEGE	578,956,149	580,506,991	578,956,149	580,506,991	1,550,842	0.27%	0.0685	0.0700				
SCHOOLS, CLASS 1-5	578,956,149	580,506,991	578,956,149	580,506,991	1,550,842	0.27%	1.0007	1.0481				
SCHOOLS, CLASS 6	0	0	0	0	0							
SCHOOLS, BONDS	8,916,554	8,789,083	8,916,554	8,789,083	(127,471)	-1.43%	0.0527	0.0460				
BURT COUNTY	578,956,149	580,506,991	578,956,149	580,506,991	1,550,842	0.27%	1.7106	1.7698				

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	18.71%	1,852,660	1,857,622	18.08%	1,857,622	1.34%	4,963	0.27%	0	1,852,660	0	1,857,622	0.27%	
TOWNSHIP	4.05%	401,151	379,837	3.70%	379,837	-5.76%	(21,314)	-5.31%	0	401,151	0	379,837	-5.31%	
CITY OR VILLAGE	6.62%	655,801	746,081	7.26%	746,081	24.41%	90,279	13.77%	212,014	443,787	254,165	491,916	19.88%	10.85%
FIRE DIST.	2.71%	268,040	270,824	2.64%	270,824	0.75%	2,784	1.04%	17,716	250,323	19,830	250,994	11.93%	0.27%
NAT. RESOURCE DIST.	2.02%	200,072	196,938	1.92%	196,938	-0.85%	(3,134)	-1.57%	0	200,072	0	196,938	-1.57%	
MISC. DIST.	2.53%	250,285	242,662	2.36%	242,662	-2.06%	(7,623)	-3.05%	36,868	213,418	22,594	220,068	-38.71%	3.12%
ED. SERV. UNIT	0.82%	80,996	84,986	0.83%	84,986	1.08%	3,990	4.93%	0	80,996	0	84,986	4.93%	
COMMUNITY COLLEGE	4.00%	396,643	406,355	3.96%	406,355	2.63%	9,712	2.45%	0	396,643	0	406,355	2.45%	
SCHOOLS, CLASS 1-5 *	58.50%	5,793,355	6,084,212	59.22%	6,084,212	78.64%	290,857	5.02%	0	5,793,355	0	6,084,212	5.02%	
SCHOOLS, CLASS 6 *		0	0		0		0		0	0	0	0		
SCHOOLS, BONDS	0.05%	4,699	4,042	0.04%	4,042	-0.18%	(657)	-13.98%	4,699	0	4,042	0	-13.98%	
BURT COUNTY	100.00%	9,903,701	10,273,560	100.00%	10,273,560	100.00%	369,859	3.73%	271,297	9,632,404	300,632	9,972,928	10.81%	3.54%

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE				Average Rates	Average Rates				
AGLAND REAL	57.69%	333,972,935	331,616,795	57.13%	331,616,795	-151.93%	(2,356,140)	-0.71%	1.6110	1.6549				
AGIMPRV & FRMSITE	3.19%	18,493,590	18,291,345	3.15%	18,291,345	-13.04%	(202,245)	-1.09%	1.6213	1.6586				
RESIDENTIAL REAL **	28.69%	166,108,955	170,307,870	29.34%	170,307,870	270.75%	4,198,915	2.53%	1.8752	1.9576				
COMM.&IND.&MINRL REAL	4.23%	24,469,125	24,379,835	4.20%	24,379,835	-5.76%	(89,290)	-0.36%	1.9808	2.0731				
RAILROAD REAL	0.69%	3,971,546	4,359,488	0.75%	4,359,488	25.01%	387,942	9.77%	1.6813	1.7178				
PUBLIC SERVICE REAL	0.25%	1,448,907	1,468,352	0.25%	1,468,352	1.25%	19,445	1.34%	1.7838	1.8216				
SUBTOTAL-REAL	94.73%	548,465,058	550,423,685	94.82%	550,423,685	126.29%	1,958,627	0.36%	1.7088	1.7681				
AGRIC PERSONAL	2.64%	15,312,034	14,643,460	2.52%	14,643,460	-43.11%	(668,574)	-4.37%	1.6257	1.6713				
COMM PERSONAL	1.08%	6,234,220	6,364,904	1.10%	6,364,904	8.43%	130,684	2.10%	1.9642	2.0348				
RAILROAD PERSONAL	0.15%	859,975	885,849	0.15%	885,849	1.67%	25,874	3.01%	1.6813	1.7178				
PUBLIC SERVICE PERSONAL	1.40%	8,084,862	8,189,093	1.41%	8,189,093	6.72%	104,231	1.29%	1.8004	1.8542				
SUBTOTAL - PERSONAL	5.27%	30,491,091	30,083,306	5.18%	30,083,306	-26.29%	(407,785)	-1.34%	1.7428	1.7994				
BURT COUNTY	100.00%	578,956,149	580,506,991	100.00%	580,506,991	100.00%	1,550,842	0.27%	1.7106	1.7698				

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	54.33%	5,380,237	5,487,944	53.42%	5,487,944	29.12%	107,707	2.00%	17,467	5,362,770	18,010	5,469,934	3.11%	2.00%
AGIMPRV & FRMSITE	3.03%	299,843	303,379	2.95%	303,379	0.96%	3,536	1.18%	1,179	298,664	943	302,436	-20.02%	1.26%
RESIDENTIAL REAL **	31.45%	3,114,907	3,333,863	32.45%	3,333,863	59.20%	218,957	7.03%	196,992	2,917,915	221,065	3,112,799	12.22%	6.68%
COMM.&IND.&MINRL REAL	4.89%	484,694	505,423	4.92%	505,423	5.60%	20,729	4.28%	41,033	443,661	43,607	461,815	6.27%	4.09%
RAILROAD REAL	0.67%	66,772	74,889	0.73%	74,889	2.19%	8,117	12.16%	286	66,485	580	74,309	102.46%	11.77%
PUBLIC SERVICE REAL	0.26%	25,845	26,748	0.26%	26,748	0.24%	903	3.49%	497	25,348	675	26,072	35.90%	2.86%
SUBTOTAL-REAL	94.63%	9,372,298	9,732,245	94.73%	9,732,245	97.32%	359,947	3.84%	257,454	9,114,844	284,881	9,447,365	10.65%	3.65%
AGRIC PERSONAL	2.51%	248,931	244,738	2.38%	244,738	-1.13%	(4,193)	-1.68%	959	247,972	866	243,872	-9.70%	-1.65%
COMM PERSONAL	1.24%	122,454	129,514	1.26%	129,514	1.91%	7,060	5.77%	9,190	113,264	10,545	118,969	14.75%	5.04%
RAILROAD PERSONAL	0.15%	14,458	15,217	0.15%	15,217	0.21%	759	5.25%	62	14,396	118	15,100	90.00%	4.88%
PUBLIC SERVICE PERSONAL	1.47%	145,559	151,845	1.48%	151,845	1.70%	6,286	4.32%	3,632	141,927	4,222	147,623	16.25%	4.01%
SUBTOTAL - PERSONAL	5.37%	531,403	541,314	5.27%	541,314	2.68%	9,912	1.87%	13,843	517,560	15,751	525,563	13.78%	1.55%
BURT COUNTY	100.00%	9,903,701	10,273,560	100.00%	10,273,560	100.00%	369,859	3.73%	271,297	9,632,404	300,632	9,972,928	10.81%	3.54%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

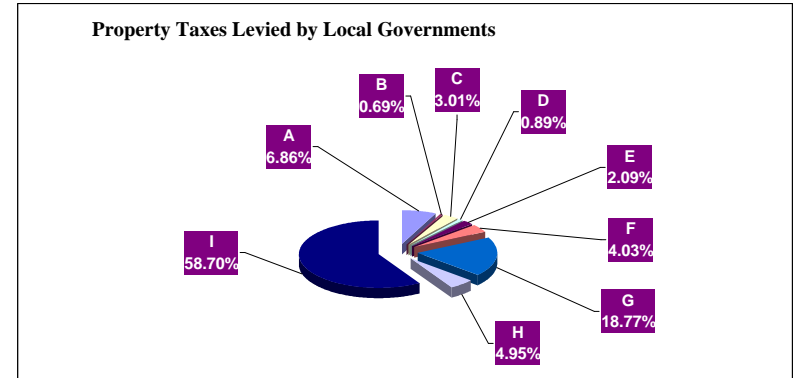
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

12 BUTLER COUNTY

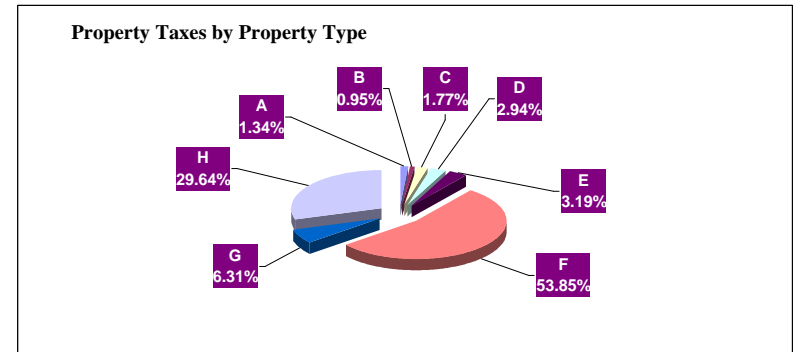
County Seat: David City, NE
 County Population: 8,767
 Real Property Taxable Records: 7,348
 Personal Property Schedules: 1,179

2002 Levels of Value:
 Residential: 97%
 Commercial: 96%
 Agricultural: 79%

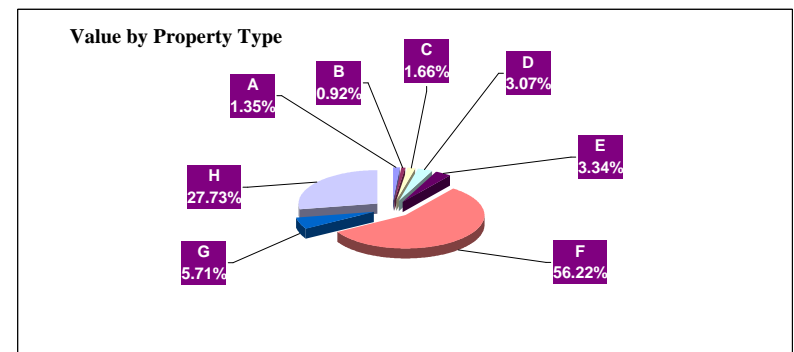
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	624,183,329	841,885	0.1349%	6.86%
B	MISCELLANEOUS DIST.	711,478,655	84,442	0.0119%	0.69%
C	FIRE DISTRICTS	673,737,331	369,023	0.0548%	3.01%
D	EDUC. SERV. UNIT	706,993,059	109,027	0.0154%	0.89%
E	NAT. RESOURCE DIST.	706,993,060	256,833	0.0363%	2.09%
F	COMMUNITY COLLEGE	706,993,056	494,897	0.0700%	4.03%
G	COUNTY	706,993,056	2,304,082	0.3259%	18.77%
H	CITY OR VILLAGE	132,888,176	607,905	0.4575%	4.95%
I	SCHOOL DISTRICTS	706,993,061	7,204,317	1.0190%	58.70%
	BUTLER COUNTY	706,993,056	12,272,413	1.7359%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	9,542,103	164,391	1.7228%	1.34%
B	PUBLIC SERVIC ENTITIES	6,471,722	117,110	1.8096%	0.95%
C	COMM. & INDUST. EQUIP.	11,753,576	217,729	1.8525%	1.77%
D	AGRIC. MACH. & EQUIP.	21,701,775	360,295	1.6602%	2.94%
E	AG-OUTBLDG & FARMSITE LAND	23,616,385	391,375	1.6572%	3.19%
F	AGRICULTURAL LAND	397,480,335	6,609,129	1.6628%	53.85%
G	COMM., INDUST., & MINERAL	40,376,890	774,513	1.9182%	6.31%
H	RESIDENTIAL **	196,050,270	3,637,871	1.8556%	29.64%
	BUTLER COUNTY	706,993,056	12,272,413	1.7359%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	9,542,103	1.35%
B	PUBLIC SERVIC ENTITIES	6,471,722	0.92%
C	COMM. & INDUST. EQUIP.	11,753,576	1.66%
D	AGRIC. MACH. & EQUIP.	21,701,775	3.07%
E	AG-OUTBLDG & FARMSITE LAND	23,616,385	3.34%
F	AGRICULTURAL LAND	397,480,335	56.22%
G	COMM., INDUST., & MINERAL	40,376,890	5.71%
H	RESIDENTIAL **	196,050,270	27.73%
	BUTLER COUNTY	706,993,056	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

12 BUTLER COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE			Average Rates	Average Rates				
COUNTY		655,301,388		706,993,056	51,691,668	7.89%		0.2832		0.3259		
TOWNSHIP		576,981,059		624,183,329	47,202,270	8.18%		0.1438		0.1349		
CITY OR VILLAGE		126,180,388		132,888,176	6,707,788	5.32%		0.4577		0.4575		
FIRE DIST.		622,166,070		673,737,331	51,571,261	8.29%		0.0484		0.0548		
NAT. RESOURCE DIST.		655,301,386		706,993,060	51,691,674	7.89%		0.0367		0.0363		
MISC. DIST.		659,791,918		711,478,655	51,686,737	7.83%		0.0110		0.0119		
ED. SERV. UNIT		655,301,388		706,993,059	51,691,671	7.89%		0.0162		0.0154		
COMMUNITY COLLEGE		655,301,388		706,993,056	51,691,668	7.89%		0.0704		0.0700		
SCHOOLS, CLASS 1-5		655,301,388		706,993,061	51,691,673	7.89%		0.9928		0.9652		
SCHOOLS, CLASS 6		33,715,540		38,943,076	5,227,536	15.50%						
SCHOOLS, BONDS		680,740,410		731,802,808	51,062,398	7.50%		0.0556		0.0520		
BUTLER COUNTY		655,301,388		706,993,056	51,691,668	7.89%		1.7290		1.7359		

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	% of Total				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	16.38%	1,856,005	18.77%	2,304,082	47.54%	448,078	24.14%	0	1,856,005	394,856	1,909,227	100.00%	2.87%	
TOWNSHIP	7.32%	829,742	6.86%	841,885	1.29%	12,143	1.46%	0	829,742	0	841,885		1.46%	
CITY OR VILLAGE	5.10%	577,553	4.95%	607,905	3.22%	30,352	5.26%	0	577,553	55,866	552,040	100.00%	-4.42%	
FIRE DIST.	2.66%	301,286	3.01%	369,023	7.19%	67,737	22.48%	31,840	269,446	12,915	356,108	-59.44%	32.16%	
NAT. RESOURCE DIST.	2.12%	240,708	2.09%	256,833	1.71%	16,125	6.70%	0	240,708	0	256,833		6.70%	
MISC. DIST.	0.64%	72,709	0.69%	84,442	1.24%	11,733	16.14%	0	72,709	0	84,442		16.14%	
ED. SERV. UNIT	0.94%	106,240	0.89%	109,027	0.30%	2,787	2.62%	0	106,240	0	109,027		2.62%	
COMMUNITY COLLEGE	4.07%	461,522	4.03%	494,897	3.54%	33,376	7.23%	0	461,522	0	494,897		7.23%	
SCHOOLS, CLASS 1-5 *	57.42%	6,505,629	55.60%	6,824,019	33.78%	318,391	4.89%	0	6,505,629	0	6,824,019		4.89%	
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0			
SCHOOLS, BONDS	3.34%	378,449	3.10%	380,298	0.20%	1,849	0.49%	378,449	0	380,298	0	0.49%		
BUTLER COUNTY	100.00%	11,329,841	100.00%	12,272,413	100.00%	942,572	8.32%	410,289	10,919,552	843,934	11,428,479	105.69%	4.66%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	% of Total	TOTAL VALUE	% of Total				Average Rates	Average Rates				
AGLAND REAL	54.57%	357,590,135	56.22%	397,480,335	77.17%	39,890,200	11.16%		1.6506		1.6628			
AGIMPRV & FRMSITE	3.56%	23,307,625	3.34%	23,616,385	0.60%	308,760	1.32%		1.6543		1.6572			
RESIDENTIAL REAL **	28.12%	184,282,895	27.73%	196,050,270	22.76%	11,767,375	6.39%		1.8509		1.8556			
COMM.&IND.&MINRL REAL	6.01%	39,413,990	5.71%	40,376,890	1.86%	962,900	2.44%		1.9123		1.9182			
RAILROAD REAL	1.13%	7,409,048	1.11%	7,838,131	0.83%	429,083	5.79%		1.7084		1.7228			
PUBLIC SERVICE REAL	0.18%	1,149,822	0.16%	1,136,483	-0.03%	(13,339)	-1.16%		1.8402		1.7920			
SUBTOTAL-REAL	93.57%	613,153,515	94.27%	666,498,494	103.20%	53,344,979	8.70%		1.7288		1.7357			
AGRIC PERSONAL	3.31%	21,663,549	3.07%	21,701,775	0.07%	38,226	0.18%		1.6534		1.6602			
COMM PERSONAL	2.03%	13,321,737	1.66%	11,753,576	-3.03%	(1,568,161)	-11.77%		1.8413		1.8525			
RAILROAD PERSONAL	0.26%	1,674,716	0.24%	1,703,972	0.06%	29,256	1.75%		1.7070		1.7229			
PUBLIC SERVICE PERSONAL	0.84%	5,487,871	0.75%	5,335,239	-0.30%	(152,632)	-2.78%		1.7766		1.8133			
SUBTOTAL - PERSONAL	6.43%	42,147,873	5.73%	40,494,562	-3.20%	(1,653,311)	-3.92%		1.7310		1.7388			
BUTLER COUNTY	100.00%	655,301,388	100.00%	706,993,056	100.00%	51,691,668	7.89%		1.7290		1.7359			

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	% of Total				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	52.10%	5,902,408	53.85%	6,609,129	74.98%	706,721	11.97%	189,580	5,712,828	409,436	6,199,693	115.97%	8.52%	
AGIMPRV & FRMSITE	3.40%	385,575	3.19%	391,375	0.62%	5,801	1.50%	13,268	372,306	25,191	366,184	89.86%	-1.64%	
RESIDENTIAL REAL **	30.11%	3,410,869	29.64%	3,637,871	24.08%	227,002	6.66%	140,796	3,270,072	287,187	3,350,684	103.97%	2.47%	
COMM.&IND.&MINRL REAL	6.65%	753,695	6.31%	774,513	2.21%	20,818	2.76%	31,817	721,878	60,642	713,871	90.60%	-1.11%	
RAILROAD REAL	1.12%	126,578	1.10%	135,034	0.90%	8,456	6.68%	5,786	120,792	10,491	124,543	81.32%	3.11%	
PUBLIC SERVICE REAL	0.19%	21,159	0.17%	20,365	-0.08%	(794)	-3.75%	694	20,466	1,594	18,771	129.85%	-8.28%	
SUBTOTAL-REAL	93.56%	10,600,283	94.26%	11,568,286	102.70%	968,004	9.13%	381,941	10,218,342	794,540	10,773,746	108.03%	5.44%	
AGRIC PERSONAL	3.16%	358,182	2.94%	360,295	0.22%	2,113	0.59%	12,829	345,353	23,355	336,941	82.05%	-2.44%	
COMM PERSONAL	2.16%	245,290	1.77%	217,729	-2.92%	(27,561)	-11.24%	11,036	234,254	16,332	201,397	47.98%	-14.03%	
RAILROAD PERSONAL	0.25%	28,588	0.24%	29,357	0.08%	769	2.69%	1,287	27,301	2,246	27,111	74.56%	-0.70%	
PUBLIC SERVICE PERSONAL	0.86%	97,498	0.79%	96,745	-0.08%	(753)	-0.77%	3,196	94,302	7,462	89,283	133.46%	-5.32%	
SUBTOTAL - PERSONAL	6.44%	729,559	5.74%	704,127	-2.70%	(25,432)	-3.49%	28,348	701,211	49,394	654,733	74.24%	-6.63%	
BUTLER COUNTY	100.00%	11,329,841	100.00%	12,272,413	100.00%	942,572	8.32%	410,289	10,919,552	843,934	11,428,479	105.69%	4.66%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

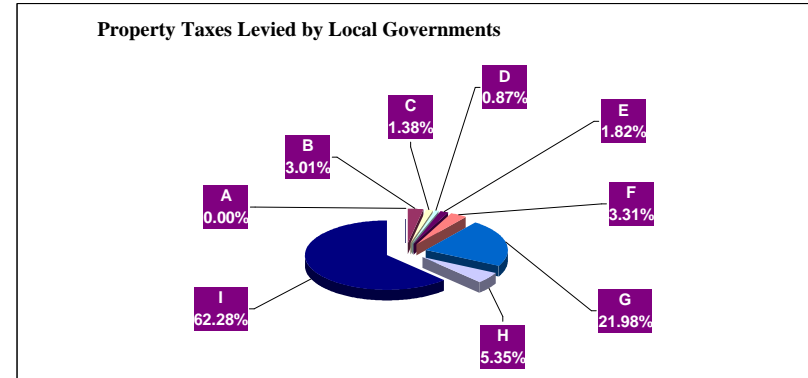
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

13 CASS COUNTY

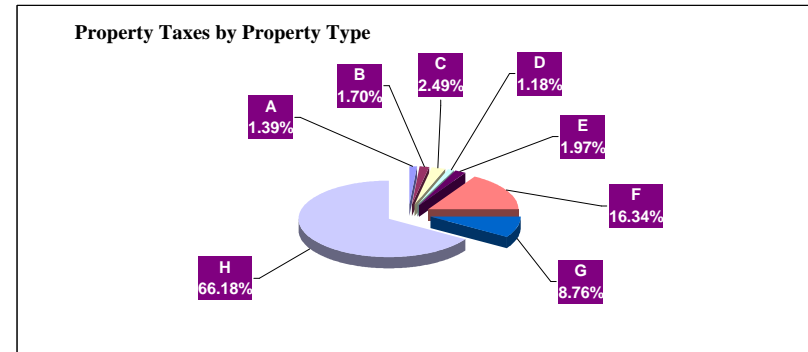
County Seat: Plattsmouth, NE
 County Population: 24,334
 Real Property Taxable Records: 18,230
 Personal Property Schedules: 1,154

2002 Levels of Value:
 Residential: 92%
 Commercial: 96%
 Agricultural: Ag Special Value

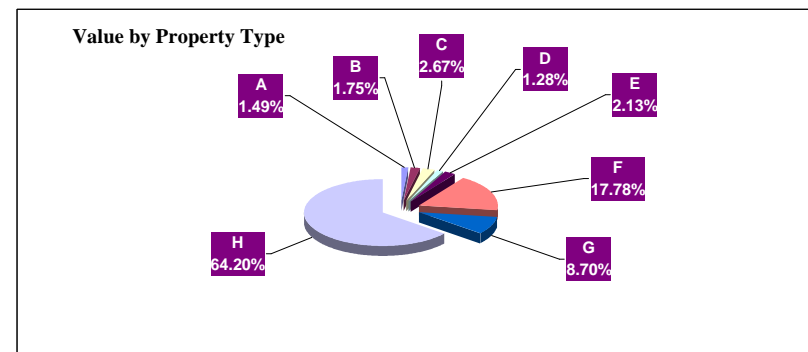
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	1,776,365,283	879,694	0.0495%	3.01%
C	FIRE DISTRICTS	1,088,309,098	402,513	0.0370%	1.38%
D	EDUC. SERV. UNIT	1,478,161,716	252,853	0.0171%	0.87%
E	NAT. RESOURCE DIST.	1,478,161,716	532,093	0.0360%	1.82%
F	COMMUNITY COLLEGE	1,478,161,716	968,197	0.0655%	3.31%
G	COUNTY	1,478,161,716	6,420,393	0.4343%	21.98%
H	CITY OR VILLAGE	426,540,475	1,562,160	0.3662%	5.35%
I	SCHOOL DISTRICTS	1,478,161,717	18,194,849	1.2309%	62.28%
	CASS COUNTY	1,478,161,716	29,212,753	1.9763%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	22,029,224	405,406	1.8403%	1.39%
B	PUBLIC SERVIC ENTITIES	25,886,804	496,676	1.9186%	1.70%
C	COMM. & INDUST. EQUIP.	39,441,490	726,793	1.8427%	2.49%
D	AGRIC. MACH. & EQUIP.	18,939,690	344,998	1.8216%	1.18%
E	AG-OUTBLDG & FARMSITE LAND	31,536,492	574,799	1.8226%	1.97%
F	AGRICULTURAL LAND	262,815,009	4,772,800	1.8160%	16.34%
G	COMM., INDUST., & MINERAL	128,574,180	2,559,732	1.9909%	8.76%
H	RESIDENTIAL **	948,938,827	19,331,549	2.0372%	66.18%
	CASS COUNTY	1,478,161,716	29,212,753	1.9763%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	22,029,224	1.49%
B	PUBLIC SERVIC ENTITIES	25,886,804	1.75%
C	COMM. & INDUST. EQUIP.	39,441,490	2.67%
D	AGRIC. MACH. & EQUIP.	18,939,690	1.28%
E	AG-OUTBLDG & FARMSITE LAND	31,536,492	2.13%
F	AGRICULTURAL LAND	262,815,009	17.78%
G	COMM., INDUST., & MINERAL	128,574,180	8.70%
H	RESIDENTIAL **	948,938,827	64.20%
	CASS COUNTY	1,478,161,716	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

13 CASS COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE			Average Rates	Average Rates				
COUNTY		1,435,440,084		1,478,161,716	42,721,632	2.98%		0.4281	0.4343			
TOWNSHIP		0		0	0							
CITY OR VILLAGE		412,489,929		426,540,475	14,050,546	3.41%		0.3891	0.3662			
FIRE DIST.		1,058,615,934		1,088,309,098	29,693,164	2.80%		0.0384	0.0370			
NAT. RESOURCE DIST.		1,435,440,085		1,478,161,716	42,721,631	2.98%		0.0365	0.0360			
MISC. DIST.		1,717,373,970		1,776,365,283	58,991,313	3.43%		0.0469	0.0495			
ED. SERV. UNIT		1,435,440,080		1,478,161,716	42,721,636	2.98%		0.0172	0.0171			
COMMUNITY COLLEGE		1,435,440,084		1,478,161,716	42,721,632	2.98%		0.0636	0.0655			
SCHOOLS, CLASS 1-5		1,435,440,078		1,478,161,717	42,721,639	2.98%		1.0163	1.0551			
SCHOOLS, CLASS 6		0		0	0							
SCHOOLS, BONDS		1,998,129,574		1,925,531,174	(72,598,400)	-3.63%		0.1431	0.1349			
CASS COUNTY		1,435,440,084		1,478,161,716	42,721,632	2.98%		1.9572	1.9763			

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	% of Total				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	21.87%	6,145,546	21.98%	6,420,393	24.58%	274,848	4.47%	745,137	5,400,409	921,043	5,499,351	23.61%	1.83%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
CITY OR VILLAGE	5.71%	1,605,043	5.35%	1,562,160	-3.84%	(42,883)	-2.67%	301,536	1,303,507	264,459	1,297,701	-12.30%	-0.45%	
FIRE DIST.	1.45%	406,392	1.38%	402,513	-0.35%	(3,879)	-0.95%	124,538	281,854	133,818	268,695	7.45%	-4.67%	
NAT. RESOURCE DIST.	1.87%	524,286	1.82%	532,093	0.70%	7,808	1.49%	0	524,286	0	532,093		1.49%	
MISC. DIST.	2.87%	805,951	3.01%	879,694	6.60%	73,743	9.15%	316,977	488,974	330,692	549,002	4.33%	12.28%	
ED. SERV. UNIT	0.88%	246,313	0.87%	252,853	0.58%	6,540	2.66%	0	246,313	0	252,853		2.66%	
COMMUNITY COLLEGE	3.25%	912,940	3.31%	968,197	4.94%	55,258	6.05%	0	912,940	0	968,197		6.05%	
SCHOOLS, CLASS 1-5 *	51.93%	14,588,425	53.39%	15,596,400	90.15%	1,007,975	6.91%	0	14,588,425	0	15,596,400		6.91%	
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0			
SCHOOLS, BONDS	10.18%	2,859,788	8.89%	2,598,449	-23.37%	(261,340)	-9.14%	2,859,788	0	2,598,449	0	-9.14%		
CASS COUNTY	100.00%	28,094,683	100.00%	29,212,753	100.00%	1,118,070	3.98%	4,347,976	23,746,708	4,248,461	24,964,292	-2.29%	5.13%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	% of Total	TOTAL VALUE	% of Total				Average Rates	Average Rates				
AGLAND REAL	19.74%	283,299,112	17.78%	262,815,009	-47.95%	(20,484,103)	-7.23%	1.7820	1.8160					
AGIMPRV & FRMSITE	1.71%	24,499,473	2.13%	31,536,492	16.47%	7,037,019	28.72%	1.7879	1.8226					
RESIDENTIAL REAL **	63.14%	906,374,519	64.20%	948,938,827	99.63%	42,564,308	4.70%	2.0295	2.0372					
COMM.&IND.&MINRL REAL	8.23%	118,076,904	8.70%	128,574,180	24.57%	10,497,276	8.89%	1.9658	1.9909					
RAILROAD REAL	1.27%	18,228,767	1.22%	18,077,734	-0.35%	(151,033)	-0.83%	1.8179	1.8398					
PUBLIC SERVICE REAL	0.33%	4,740,415	0.32%	4,664,299	-0.18%	(76,116)	-1.61%	1.8748	1.8949					
SUBTOTAL-REAL	94.41%	1,355,219,190	94.35%	1,394,606,541	92.20%	39,387,351	2.91%	1.9644	1.9833					
AGRIC PERSONAL	1.34%	19,301,444	1.28%	18,939,690	-0.85%	(361,754)	-1.87%	1.7885	1.8216					
COMM PERSONAL	2.48%	35,536,544	2.67%	39,441,490	9.14%	3,904,986	10.99%	1.8220	1.8427					
RAILROAD PERSONAL	0.29%	4,141,215	0.27%	3,951,490	-0.44%	(189,725)	-4.58%	1.8198	1.8425					
PUBLIC SERVICE PERSONAL	1.48%	21,241,731	1.44%	21,222,505	-0.05%	(19,226)	-0.09%	1.9027	1.9239					
SUBTOTAL - PERSONAL	5.59%	80,220,894	5.65%	83,555,175	7.80%	3,334,281	4.16%	1.8352	1.8585					
CASS COUNTY	100.00%	1,435,440,084	100.00%	1,478,161,716	100.00%	42,721,632	2.98%	1.9572	1.9763					

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	% of Total				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	17.97%	5,048,457	16.34%	4,772,800	-24.65%	(275,656)	-5.46%	615,633	4,432,824	537,518	4,235,282	-12.69%	-4.46%	
AGIMPRV & FRMSITE	1.56%	438,023	1.97%	574,799	12.23%	136,776	31.23%	52,584	385,439	64,309	510,491	22.30%	32.44%	
RESIDENTIAL REAL **	65.47%	18,394,581	66.18%	19,331,549	83.80%	936,968	5.09%	3,080,081	15,314,500	3,023,154	16,308,395	-1.85%	6.49%	
COMM.&IND.&MINRL REAL	8.26%	2,321,148	8.76%	2,559,732	21.34%	238,584	10.28%	349,996	1,971,152	375,860	2,183,872	7.39%	10.79%	
RAILROAD REAL	1.18%	331,390	1.14%	332,601	0.11%	1,212	0.37%	47,537	283,852	45,898	286,703	-3.45%	1.00%	
PUBLIC SERVICE REAL	0.32%	88,875	0.30%	88,385	-0.04%	(491)	-0.55%	12,622	76,253	11,554	76,830	-8.46%	0.76%	
SUBTOTAL-REAL	94.76%	26,622,474	94.68%	27,659,867	92.78%	1,037,393	3.90%	4,158,453	22,464,021	4,058,294	23,601,573	-2.41%	5.06%	
AGRIC PERSONAL	1.23%	345,209	1.18%	344,998	-0.02%	(211)	-0.06%	41,766	303,443	38,363	306,635	-8.15%	1.05%	
COMM PERSONAL	2.30%	647,470	2.49%	726,793	7.09%	79,322	12.25%	78,829	568,641	86,963	639,830	10.32%	12.52%	
RAILROAD PERSONAL	0.27%	75,363	0.25%	72,805	-0.23%	(2,558)	-3.39%	10,816	64,546	10,026	62,779	-7.31%	-2.74%	
PUBLIC SERVICE PERSONAL	1.44%	404,168	1.40%	408,291	0.37%	4,124	1.02%	58,111	346,056	54,815	353,476	-5.67%	2.14%	
SUBTOTAL - PERSONAL	5.24%	1,472,209	5.32%	1,552,887	7.22%	80,677	5.48%	189,523	1,282,687	190,167	1,362,719	0.34%	6.24%	
CASS COUNTY	100.00%	28,094,683	100.00%	29,212,753	100.00%	1,118,070	3.98%	4,347,976	23,746,708	4,248,461	24,964,292	-2.29%	5.13%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

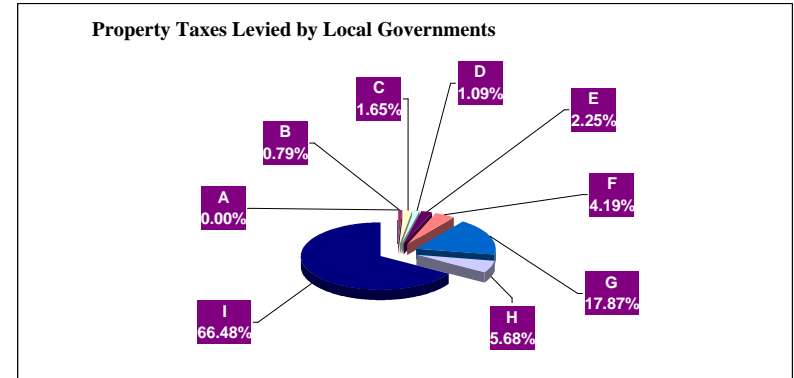
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

14 CEDAR COUNTY

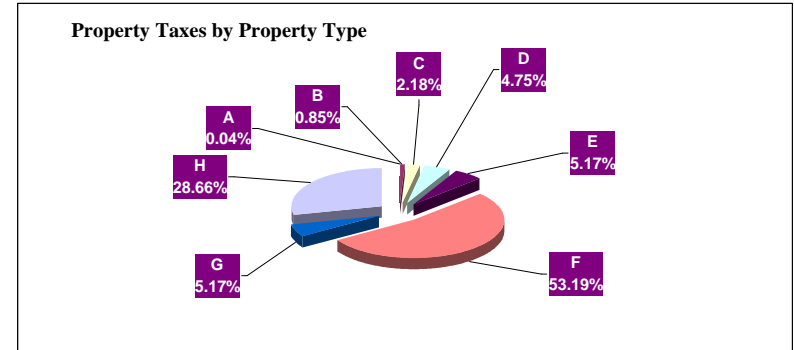
County Seat: Hartington, NE
 County Population: 9,615
 Real Property Taxable Records: 7,826
 Personal Property Schedules: 1,468

2002 Levels of Value:
 Residential: 95%
 Commercial: 95%
 Agricultural: 75%

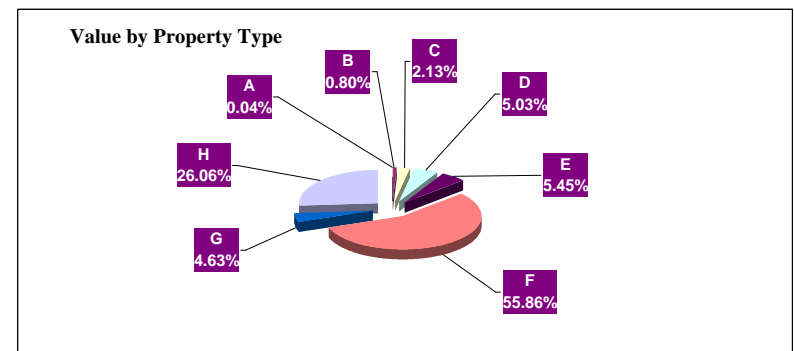
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	660,121,042	81,024	0.0123%	0.79%
C	FIRE DISTRICTS	531,080,514	169,203	0.0319%	1.65%
D	EDUC. SERV. UNIT	612,954,667	111,558	0.0182%	1.09%
E	NAT. RESOURCE DIST.	612,954,667	230,146	0.0375%	2.25%
F	COMMUNITY COLLEGE	612,954,667	429,068	0.0700%	4.19%
G	COUNTY	612,954,667	1,829,363	0.2984%	17.87%
H	CITY OR VILLAGE	112,160,989	581,251	0.5182%	5.68%
I	SCHOOL DISTRICTS	612,954,667	6,806,280	1.1104%	66.48%
	CEDAR COUNTY	612,954,667	10,237,894	1.6703%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	245,614	4,131	1.6821%	0.04%
B	PUBLIC SERVIC ENTITIES	4,918,755	87,459	1.7781%	0.85%
C	COMM. & INDUST. EQUIP.	13,063,578	222,771	1.7053%	2.18%
D	AGRIC. MACH. & EQUIP.	30,806,160	485,898	1.5773%	4.75%
E	AG-OUTBLDG & FARMSITE LAND	33,400,610	529,133	1.5842%	5.17%
F	AGRICULTURAL LAND	342,400,100	5,445,572	1.5904%	53.19%
G	COMM., INDUST., & MINERAL	28,366,935	529,115	1.8653%	5.17%
H	RESIDENTIAL **	159,752,915	2,933,815	1.8365%	28.66%
	CEDAR COUNTY	612,954,667	10,237,894	1.6703%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	245,614	0.04%
B	PUBLIC SERVIC ENTITIES	4,918,755	0.80%
C	COMM. & INDUST. EQUIP.	13,063,578	2.13%
D	AGRIC. MACH. & EQUIP.	30,806,160	5.03%
E	AG-OUTBLDG & FARMSITE LAND	33,400,610	5.45%
F	AGRICULTURAL LAND	342,400,100	55.86%
G	COMM., INDUST., & MINERAL	28,366,935	4.63%
H	RESIDENTIAL **	159,752,915	26.06%
	CEDAR COUNTY	612,954,667	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

14 CEDAR COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE		TOTAL VALUE				Average Rates	Average Rates				
COUNTY	590,195,141		612,954,667		22,759,526	3.86%		0.3099	0.2985			
TOWNSHIP	0		0		0							
CITY OR VILLAGE	104,494,947		112,160,989		7,666,042	7.34%		0.5395	0.5182			
FIRE DIST.	513,241,142		531,080,514		17,839,372	3.48%		0.0309	0.0319			
NAT. RESOURCE DIST.	590,195,141		612,954,667		22,759,526	3.86%		0.0388	0.0375			
MISC. DIST.	634,289,930		660,121,042		25,831,112	4.07%		0.0158	0.0123			
ED. SERV. UNIT	590,195,141		612,954,667		22,759,526	3.86%		0.0183	0.0182			
COMMUNITY COLLEGE	590,195,141		612,954,667		22,759,526	3.86%		0.0685	0.0700			
SCHOOLS, CLASS 1-5	590,195,141		612,954,667		22,759,526	3.86%		1.0193	1.0626			
SCHOOLS, CLASS 6	0		0		0							
SCHOOLS, BONDS	138,072,037		142,874,686		4,802,649	3.48%		0.1955	0.2052			
CEDAR COUNTY	590,195,141		612,954,667		22,759,526	3.86%		1.6399	1.6703			

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	% of Total				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	18.90%	1,828,838	17.87%	1,829,363	0.09%	526	0.03%	0	1,828,838	0	1,829,363	0.03%	0.03%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
CITY OR VILLAGE	5.82%	563,763	5.68%	581,251	3.13%	17,488	3.10%	156,221	407,542	152,412	428,840	-2.44%	5.23%	
FIRE DIST.	1.64%	158,553	1.65%	169,203	1.91%	10,650	6.72%	16,618	141,935	14,663	154,540	-11.76%	8.88%	
NAT. RESOURCE DIST.	2.37%	229,271	2.25%	230,146	0.16%	875	0.38%	0	229,271	0	230,146	0.38%	0.38%	
MISC. DIST.	1.03%	99,988	0.79%	81,024	-3.39%	(18,964)	-18.97%	33,962	66,026	13,348	67,676	-60.70%	2.50%	
ED. SERV. UNIT	1.12%	108,006	1.09%	111,558	0.64%	3,552	3.29%	0	108,006	0	111,558	3.29%	3.29%	
COMMUNITY COLLEGE	4.18%	404,343	4.19%	429,068	4.42%	24,726	6.12%	0	404,343	0	429,068	6.12%	6.12%	
SCHOOLS, CLASS 1-5 *	62.16%	6,016,132	63.62%	6,513,128	88.91%	496,996	8.26%	0	6,016,132	0	6,513,128	8.26%	8.26%	
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0			
SCHOOLS, BONDS	2.79%	269,983	2.86%	293,152	4.14%	23,169	8.58%	269,983	0	293,152	0	8.58%		
CEDAR COUNTY	100.00%	9,678,877	100.00%	10,237,894	100.00%	559,017	5.78%	476,784	9,202,093	473,575	9,764,319	-0.67%	6.11%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	% of Total	TOTAL VALUE	% of Total				Average Rates	Average Rates				
AGLAND REAL	56.79%	335,197,740	55.86%	342,400,100	31.65%	7,202,360	2.15%		1.5512	1.5904				
AGIMPRV & FRMSITE	5.53%	32,628,390	5.45%	33,400,610	3.39%	772,220	2.37%		1.5438	1.5842				
RESIDENTIAL REAL **	25.91%	152,923,135	26.06%	159,752,915	30.01%	6,829,780	4.47%		1.8221	1.8365				
COMM.&IND.&MINRL REAL	4.49%	26,527,240	4.63%	28,366,935	8.08%	1,839,695	6.94%		1.8624	1.8653				
RAILROAD REAL	0.03%	181,812	0.03%	203,510	0.10%	21,698	11.93%		1.7202	1.6821				
PUBLIC SERVICE REAL	0.14%	807,699	0.13%	803,217	-0.02%	(4,482)	-0.55%		1.7376	1.7516				
SUBTOTAL-REAL	92.90%	548,266,016	92.16%	564,927,287	73.21%	16,661,271	3.04%		1.6417	1.6737				
AGRIC PERSONAL	4.90%	28,942,339	5.03%	30,806,160	8.19%	1,863,821	6.44%		1.5497	1.5773				
COMM PERSONAL	1.46%	8,589,837	2.13%	13,063,578	19.66%	4,473,705	52.08%		1.7561	1.7053				
RAILROAD PERSONAL	0.01%	40,270	0.01%	42,104	0.01%	1,834	4.55%		1.7201	1.6820				
PUBLIC SERVICE PERSONAL	0.74%	4,356,643	0.67%	4,115,538	-1.06%	(241,105)	-5.53%		1.7845	1.7832				
SUBTOTAL - PERSONAL	7.10%	41,929,125	7.84%	48,027,380	26.79%	6,098,255	14.54%		1.6166	1.6298				
CEDAR COUNTY	100.00%	590,195,141	100.00%	612,954,667	100.00%	22,759,526	3.86%		1.6399	1.6703				

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	% of Total				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	53.72%	5,199,666	53.19%	5,445,572	43.99%	245,906	4.73%	178,704	5,020,962	177,624	5,267,948	-0.60%	4.92%	
AGIMPRV & FRMSITE	5.20%	503,721	5.17%	529,133	4.55%	25,412	5.04%	18,697	485,024	18,008	511,125	-3.69%	5.38%	
RESIDENTIAL REAL **	28.79%	2,786,470	28.66%	2,933,815	26.36%	147,345	5.29%	207,552	2,578,918	206,680	2,727,135	-0.42%	5.75%	
COMM.&IND.&MINRL REAL	5.10%	494,045	5.17%	529,115	6.27%	35,070	7.10%	38,318	455,727	38,178	490,937	-0.36%	7.73%	
RAILROAD REAL	0.03%	3,127	0.03%	3,423	0.05%	296	9.46%	235	2,892	234	3,189	-0.25%	10.24%	
PUBLIC SERVICE REAL	0.15%	14,035	0.14%	14,069	0.01%	34	0.25%	834	13,200	812	13,257	-2.66%	0.43%	
SUBTOTAL-REAL	93.00%	9,001,064	92.35%	9,455,127	81.23%	454,063	5.04%	444,340	8,556,724	441,537	9,013,590	-0.63%	5.34%	
AGRIC PERSONAL	4.63%	448,526	4.75%	485,898	6.69%	37,372	8.33%	16,876	431,650	16,553	469,345	-1.91%	8.73%	
COMM PERSONAL	1.56%	150,850	2.18%	222,771	12.87%	71,920	47.68%	10,713	140,138	11,199	211,571	4.55%	50.97%	
RAILROAD PERSONAL	0.01%	693	0.01%	708	0.00%	16	2.24%	52	641	49	660	-6.82%	2.98%	
PUBLIC SERVICE PERSONAL	0.80%	77,744	0.72%	73,390	-0.78%	(4,354)	-5.60%	4,803	72,941	4,237	69,152	-11.78%	-5.19%	
SUBTOTAL - PERSONAL	7.00%	677,813	7.65%	782,767	18.77%	104,954	15.48%	32,444	645,370	32,038	750,729	-1.25%	16.33%	
CEDAR COUNTY	100.00%	9,678,877	100.00%	10,237,894	100.00%	559,017	5.78%	476,784	9,202,093	473,575	9,764,319	-0.67%	6.11%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

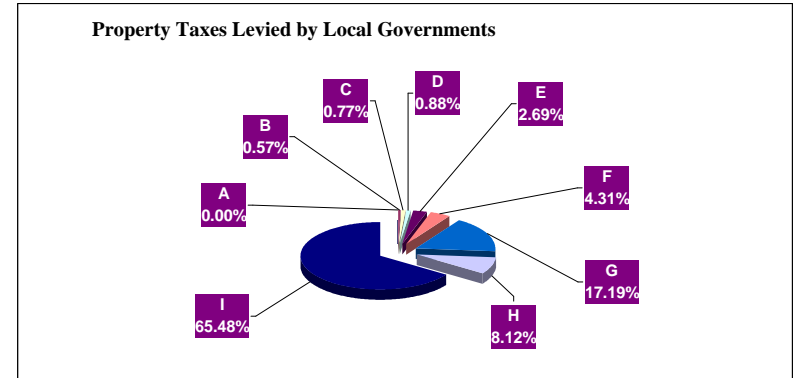
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

15 CHASE COUNTY

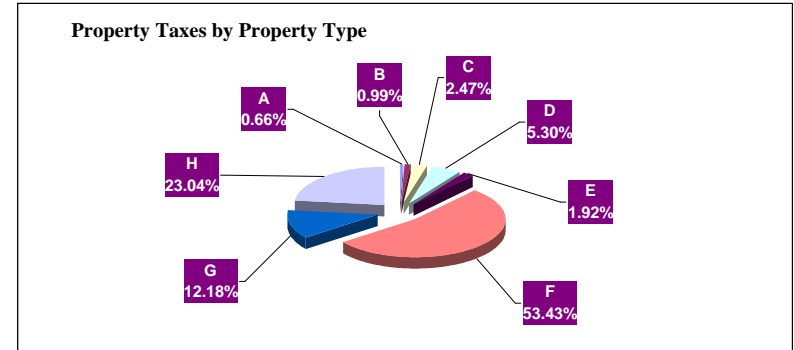
County Seat: Imperial, NE
 County Population: 4,068
 Real Property Taxable Records: 4,677
 Personal Property Schedules: 762

2002 Levels of Value:
 Residential: 95%
 Commercial: 96%
 Agricultural: 75%

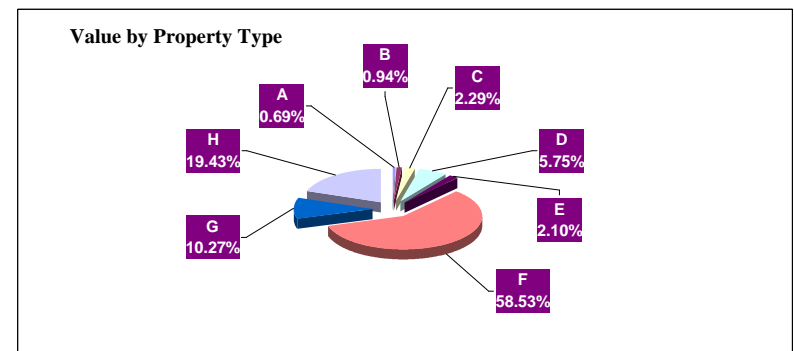
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	646,272,226	42,267	0.0065%	0.57%
C	FIRE DISTRICTS	364,682,600	56,556	0.0155%	0.77%
D	EDUC. SERV. UNIT	454,815,965	65,257	0.0143%	0.88%
E	NAT. RESOURCE DIST.	454,815,965	198,714	0.0437%	2.69%
F	COMMUNITY COLLEGE	454,815,965	318,372	0.0700%	4.31%
G	COUNTY	454,815,965	1,270,020	0.2792%	17.19%
H	CITY OR VILLAGE	90,628,646	599,586	0.6616%	8.12%
I	SCHOOL DISTRICTS	454,815,965	4,837,428	1.0636%	65.48%
	CHASE COUNTY	454,815,965	7,388,199	1.6244%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	3,117,355	48,511	1.5561%	0.66%
B	PUBLIC SERVIC ENTITIES	4,269,009	73,391	1.7192%	0.99%
C	COMM. & INDUST. EQUIP.	10,431,999	182,350	1.7480%	2.47%
D	AGRIC. MACH. & EQUIP.	26,134,410	391,907	1.4996%	5.30%
E	AG-OUTBLDG & FARMSITE LAND	9,547,458	142,029	1.4876%	1.92%
F	AGRICULTURAL LAND	266,197,124	3,947,605	1.4830%	53.43%
G	COMM., INDUST., & MINERAL	46,731,783	900,000	1.9259%	12.18%
H	RESIDENTIAL **	88,386,827	1,702,406	1.9261%	23.04%
	CHASE COUNTY	454,815,965	7,388,199	1.6244%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	3,117,355	0.69%
B	PUBLIC SERVIC ENTITIES	4,269,009	0.94%
C	COMM. & INDUST. EQUIP.	10,431,999	2.29%
D	AGRIC. MACH. & EQUIP.	26,134,410	5.75%
E	AG-OUTBLDG & FARMSITE LAND	9,547,458	2.10%
F	AGRICULTURAL LAND	266,197,124	58.53%
G	COMM., INDUST., & MINERAL	46,731,783	10.27%
H	RESIDENTIAL **	88,386,827	19.43%
	CHASE COUNTY	454,815,965	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

15 CHASE COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE			Average Rates	Average Rates				
COUNTY	417,756,148	454,815,965			37,059,817	8.87%		0.2899	0.2792			
TOWNSHIP	0	0			0							
CITY OR VILLAGE	84,315,319	90,628,646			6,313,327	7.49%		0.6843	0.6616			
FIRE DIST.	333,440,829	364,682,600			31,241,771	9.37%		0.0168	0.0155			
NAT. RESOURCE DIST.	417,756,148	454,815,965			37,059,817	8.87%		0.0437	0.0437			
MISC. DIST.	594,138,266	646,272,226			52,133,960	8.77%		0.0074	0.0065			
ED. SERV. UNIT	417,756,148	454,815,965			37,059,817	8.87%		0.0145	0.0143			
COMMUNITY COLLEGE	417,756,148	454,815,965			37,059,817	8.87%		0.0681	0.0700			
SCHOOLS, CLASS 1-5	417,756,148	454,815,965			37,059,817	8.87%		1.0010	0.9765			
SCHOOLS, CLASS 6	352,795,635	385,281,119			32,485,484	9.21%						
SCHOOLS, BONDS	609,392,314	664,277,532			54,885,218	9.01%		0.0624	0.0596			
CHASE COUNTY	417,756,148	454,815,965			37,059,817	8.87%		1.6702	1.6244			

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	17.36%	1,211,017	1,270,020	17.19%	14.37%	59,003	4.87%	0	1,211,017	0	1,270,020	4.87%		
TOWNSHIP	0.00%	0	0	0.00%	0.00%	0		0	0	0	0			
CITY OR VILLAGE	8.27%	576,931	599,586	8.12%	5.52%	22,655	3.93%	161,345	415,585	153,452	446,134	-4.89%	7.35%	
FIRE DIST.	0.80%	55,888	56,556	0.77%	0.16%	668	1.20%	0	55,888	0	56,556	1.20%		
NAT. RESOURCE DIST.	2.62%	182,534	198,714	2.69%	3.94%	16,179	8.86%	0	182,534	0	198,714	8.86%		
MISC. DIST.	0.63%	44,125	42,267	0.57%	-0.45%	(1,859)	-4.21%	27,590	16,536	26,803	15,463	-2.85%	-6.48%	
ED. SERV. UNIT	0.87%	60,607	65,257	0.88%	1.13%	4,651	7.67%	0	60,607	0	65,257	7.67%		
COMMUNITY COLLEGE	4.08%	284,442	318,372	4.31%	8.26%	33,930	11.93%	0	284,442	0	318,372	11.93%		
SCHOOLS, CLASS 1-5 *	59.93%	4,181,910	4,441,498	60.12%	63.21%	259,588	6.21%	0	4,181,910	0	4,441,498	6.21%		
SCHOOLS, CLASS 6 *		0	0			0		0	0	0	0			
SCHOOLS, BONDS	5.45%	380,055	395,931	5.36%	3.87%	15,876	4.18%	380,055	0	395,931	0	4.18%		
CHASE COUNTY	100.00%	6,977,508	7,388,199	100.00%	100.00%	410,691	5.89%	568,990	6,408,518	576,186	6,812,013	1.26%	6.30%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE				Average Rates	Average Rates				
AGLAND REAL	56.93%	237,821,087	266,197,124	58.53%	76.57%	28,376,037	11.93%		1.5217		1.4830			
AGIMPRV & FRMSITE	2.61%	10,894,088	9,547,458	2.10%	-3.63%	(1,346,630)	-12.36%		1.5262		1.4876			
RESIDENTIAL REAL **	19.97%	83,420,113	88,386,827	19.43%	13.40%	4,966,714	5.95%		1.9829		1.9261			
COMM.&IND.&MINRL REAL	10.52%	43,939,769	46,731,783	10.27%	7.53%	2,792,014	6.35%		1.9699		1.9259			
RAILROAD REAL	0.62%	2,571,703	2,590,887	0.57%	0.05%	19,184	0.75%		1.5868		1.5561			
PUBLIC SERVICE REAL	0.12%	509,249	852,457	0.19%	0.93%	343,208	67.39%		1.7158		1.6945			
SUBTOTAL-REAL	90.76%	379,156,009	414,306,536	91.09%	94.85%	35,150,527	9.27%		1.6759		1.6285			
AGRIC PERSONAL	6.09%	25,436,040	26,134,410	5.75%	1.88%	698,370	2.75%		1.5445		1.4996			
COMM PERSONAL	2.27%	9,491,814	10,431,999	2.29%	2.54%	940,185	9.91%		1.7565		1.7480			
RAILROAD PERSONAL	0.13%	556,862	526,468	0.12%	-0.08%	(30,394)	-5.46%		1.5868		1.5561			
PUBLIC SERVICE PERSONAL	0.75%	3,115,423	3,416,552	0.75%	0.81%	301,129	9.67%		1.7557		1.7253			
SUBTOTAL - PERSONAL	9.24%	38,600,139	40,509,429	8.91%	5.15%	1,909,290	4.95%		1.6143		1.5833			
CHASE COUNTY	100.00%	417,756,148	454,815,965	100.00%	100.00%	37,059,817	8.87%		1.6702		1.6244			

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	51.86%	3,618,845	3,947,605	53.43%	80.05%	328,761	9.08%	198,461	3,420,384	211,860	3,735,746	6.75%	9.22%	
AGIMPRV & FRMSITE	2.38%	166,264	142,029	1.92%	-5.90%	(24,235)	-14.58%	9,656	156,608	8,152	133,877	-15.58%	-14.51%	
RESIDENTIAL REAL **	23.71%	1,654,165	1,702,406	23.04%	11.75%	48,241	2.92%	201,325	1,452,840	196,079	1,506,327	-2.61%	3.68%	
COMM.&IND.&MINRL REAL	12.41%	865,567	900,000	12.18%	8.38%	34,434	3.98%	110,985	754,581	111,217	788,783	0.21%	4.53%	
RAILROAD REAL	0.58%	40,807	40,318	0.55%	-0.12%	(489)	-1.20%	2,294	38,513	2,194	38,124	-4.35%	-1.01%	
PUBLIC SERVICE REAL	0.13%	8,738	14,445	0.20%	1.39%	5,707	65.31%	660	8,078	600	13,845	-9.16%	71.40%	
SUBTOTAL-REAL	91.07%	6,354,386	6,746,803	91.32%	95.55%	392,418	6.18%	523,381	5,831,004	530,102	6,216,701	1.28%	6.61%	
AGRIC PERSONAL	5.63%	392,868	391,907	5.30%	-0.23%	(961)	-0.24%	25,195	367,673	24,347	367,560	-3.37%	-0.03%	
COMM PERSONAL	2.39%	166,720	182,350	2.47%	3.81%	15,630	9.38%	15,923	150,797	17,713	164,638	11.24%	9.18%	
RAILROAD PERSONAL	0.13%	8,836	8,193	0.11%	-0.16%	(644)	-7.28%	497	8,339	446	7,747	-10.24%	-7.11%	
PUBLIC SERVICE PERSONAL	0.78%	54,698	58,946	0.80%	1.03%	4,248	7.77%	3,994	50,705	3,579	55,368	-10.39%	9.20%	
SUBTOTAL - PERSONAL	8.93%	623,122	641,396	8.68%	4.45%	18,274	2.93%	45,609	577,514	46,084	595,312	1.04%	3.08%	
CHASE COUNTY	100.00%	6,977,508	7,388,199	100.00%	100.00%	410,691	5.89%	568,990	6,408,518	576,186	6,812,013	1.26%	6.30%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

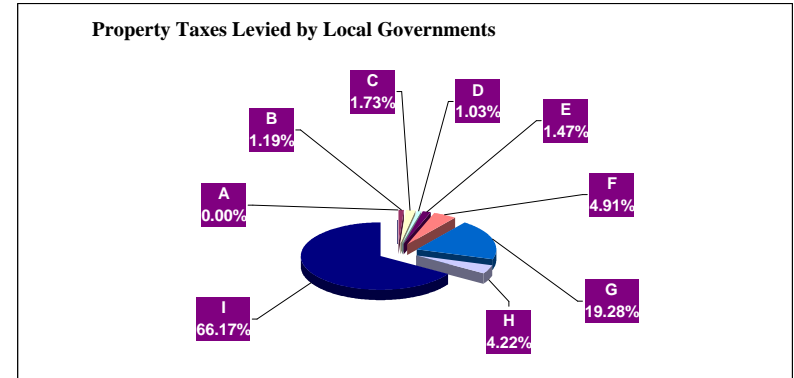
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

16 CHERRY COUNTY

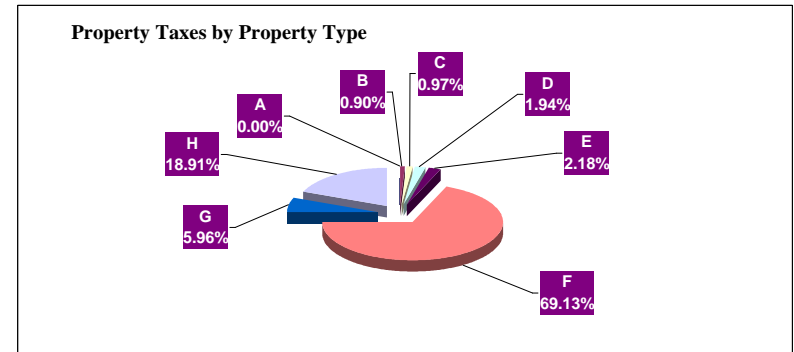
County Seat: Valentine, NE
 County Population: 6,148
 Real Property Taxable Records: 14,053
 Personal Property Schedules: 749

2002 Levels of Value:
 Residential: 99%
 Commercial: 98%
 Agricultural: 76%

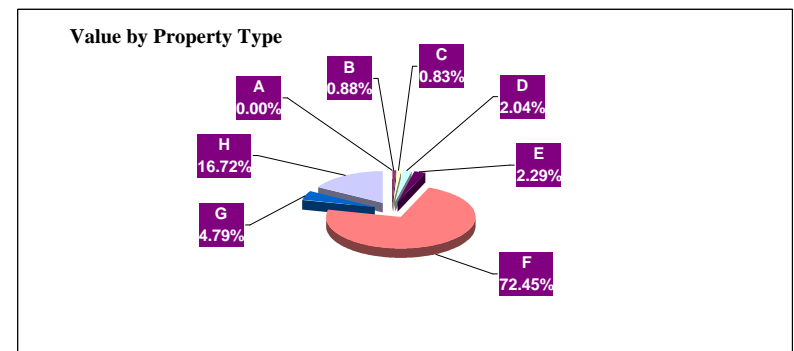
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	2,230,551,100	137,238	0.0062%	1.19%
C	FIRE DISTRICTS	674,996,044	199,707	0.0296%	1.73%
D	EDUC. SERV. UNIT	777,041,924	118,290	0.0152%	1.03%
E	NAT. RESOURCE DIST.	777,041,924	169,172	0.0218%	1.47%
F	COMMUNITY COLLEGE	777,041,925	565,790	0.0728%	4.91%
G	COUNTY	777,041,923	2,222,147	0.2860%	19.28%
H	CITY OR VILLAGE	108,286,539	486,477	0.4492%	4.22%
I	SCHOOL DISTRICTS	777,041,918	7,624,460	0.9812%	66.17%
	CHERRY COUNTY	777,041,923	11,523,281	1.4830%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	24,977	354	1.4155%	0.00%
B	PUBLIC SERVIC ENTITIES	6,828,664	103,510	1.5158%	0.90%
C	COMM. & INDUST. EQUIP.	6,445,617	111,902	1.7361%	0.97%
D	AGRIC. MACH. & EQUIP.	15,835,579	223,765	1.4130%	1.94%
E	AG-OUTBLDG & FARMSITE LAND	17,775,898	251,373	1.4141%	2.18%
F	AGRICULTURAL LAND	562,979,291	7,966,221	1.4150%	69.13%
G	COMM., INDUST., & MINERAL	37,213,396	686,681	1.8453%	5.96%
H	RESIDENTIAL **	129,938,501	2,179,475	1.6773%	18.91%
	CHERRY COUNTY	777,041,923	11,523,281	1.4830%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	24,977	0.00%
B	PUBLIC SERVIC ENTITIES	6,828,664	0.88%
C	COMM. & INDUST. EQUIP.	6,445,617	0.83%
D	AGRIC. MACH. & EQUIP.	15,835,579	2.04%
E	AG-OUTBLDG & FARMSITE LAND	17,775,898	2.29%
F	AGRICULTURAL LAND	562,979,291	72.45%
G	COMM., INDUST., & MINERAL	37,213,396	4.79%
H	RESIDENTIAL **	129,938,501	16.72%
	CHERRY COUNTY	777,041,923	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

16 CHERRY COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002			
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates				
COUNTY		714,621,983		777,041,923	62,419,940	8.73%		0.2788	0.2860			
TOWNSHIP		0		0	0							
CITY OR VILLAGE		101,741,224		108,286,539	6,545,315	6.43%		0.4499	0.4492			
FIRE DIST.		618,942,671		674,996,044	56,053,373	9.06%		0.0337	0.0296			
NAT. RESOURCE DIST.		714,621,984		777,041,924	62,419,940	8.73%		0.0232	0.0218			
MISC. DIST.		2,115,937,266		2,230,551,100	114,613,834	5.42%		0.0070	0.0062			
ED. SERV. UNIT		714,621,984		777,041,924	62,419,940	8.73%		0.0143	0.0152			
COMMUNITY COLLEGE		714,621,984		777,041,925	62,419,941	8.73%		0.0718	0.0728			
SCHOOLS, CLASS 1-5		714,621,981		777,041,918	62,419,937	8.73%		0.9377	0.9520			
SCHOOLS, CLASS 6		598,475,521		647,617,282	49,141,761	8.21%						
SCHOOLS, BONDS		463,518,642		567,036,042	103,517,400	22.33%		0.0280	0.0401			
CHERRY COUNTY		714,621,983		777,041,923	62,419,940	8.73%		1.4580	1.4830			

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
		TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond
COUNTY	19.12%	1,992,603	19.28%	2,222,147	20.79%	229,544	11.52%	0	1,992,603	0	2,222,147	0	2,222,147	11.52%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	0		
CITY OR VILLAGE	4.39%	457,749	4.22%	486,477	2.60%	28,729	6.28%	6,994	450,754	6,997	479,480	0	479,480	0.04%	
FIRE DIST.	2.00%	208,804	1.73%	199,707	-0.82%	(9,097)	-4.36%	8,853	199,951	4,881	194,826	0	194,826	-44.87%	
NAT. RESOURCE DIST.	1.59%	165,499	1.47%	169,172	0.33%	3,673	2.22%	0	165,499	0	169,172	0	169,172	2.22%	
MISC. DIST.	1.42%	147,819	1.19%	137,238	-0.96%	(10,581)	-7.16%	0	147,819	0	137,238	0	137,238	-7.16%	
ED. SERV. UNIT	0.98%	102,455	1.03%	118,290	1.43%	15,836	15.46%	0	102,455	0	118,290	0	118,290	15.46%	
COMMUNITY COLLEGE	4.93%	513,310	4.91%	565,790	4.75%	52,480	10.22%	0	513,310	0	565,790	0	565,790	10.22%	
SCHOOLS, CLASS 1-5 *	64.32%	6,701,244	64.19%	7,397,060	63.02%	695,816	10.38%	0	6,701,244	0	7,397,060	0	7,397,060	10.38%	
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0	0	0		
SCHOOLS, BONDS	1.25%	129,762	1.97%	227,400	8.84%	97,638	75.24%	129,762	0	227,400	0	227,400	75.24%		
CHERRY COUNTY	100.00%	10,419,243	100.00%	11,523,281	100.00%	1,104,037	10.60%	145,609	10,273,634	239,278	11,284,003	11,284,003	11,284,003	64.33%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
		TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates						
AGLAND REAL	72.14%	515,507,560	72.45%	562,979,291	76.05%	47,471,731	9.21%		1.3940		1.4150				
AGIMPRV & FRMSITE	2.21%	15,814,738	2.29%	17,775,898	3.14%	1,961,160	12.40%		1.4003		1.4141				
RESIDENTIAL REAL **	17.73%	126,675,320	16.72%	129,938,501	5.23%	3,263,181	2.58%		1.6385		1.6773				
COMM.&IND.&MINRL REAL	4.34%	31,039,609	4.79%	37,213,396	9.89%	6,173,787	19.89%		1.7867		1.8453				
RAILROAD REAL	0.00%	2,012	0.00%	1,851	0.00%	(161)	-8.00%		1.3583		1.4160				
PUBLIC SERVICE REAL	0.13%	915,943	0.11%	886,324	-0.05%	(29,619)	-3.23%		1.4969		1.5442				
SUBTOTAL-REAL	96.55%	689,955,182	96.36%	748,795,261	94.26%	58,840,079	8.53%		1.4569		1.4820				
AGRIC PERSONAL	1.74%	12,453,081	2.04%	15,835,579	5.42%	3,382,498	27.16%		1.3901		1.4130				
COMM PERSONAL	0.90%	6,466,465	0.83%	6,445,617	-0.03%	(20,848)	-0.32%		1.6848		1.7361				
RAILROAD PERSONAL	0.00%	28,551	0.00%	23,126	-0.01%	(5,425)	-19.00%		1.3584		1.4154				
PUBLIC SERVICE PERSONAL	0.80%	5,718,704	0.76%	5,942,340	0.36%	223,636	3.91%		1.4894		1.5116				
SUBTOTAL - PERSONAL	3.45%	24,666,801	3.64%	28,246,662	5.74%	3,579,861	14.51%		1.4903		1.5075				
CHERRY COUNTY	100.00%	714,621,983	100.00%	777,041,923	100.00%	62,419,940	8.73%		1.4580		1.4830				

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
		TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond
AGLAND REAL	68.97%	7,186,220	69.13%	7,966,221	70.65%	780,001	10.85%	91,212	7,095,008	164,403	7,801,818	80.24%	9.96%		
AGIMPRV & FRMSITE	2.13%	221,451	2.18%	251,373	2.71%	29,923	13.51%	2,899	218,552	4,185	247,189	44.35%	13.10%		
RESIDENTIAL REAL **	19.92%	2,075,621	18.91%	2,179,475	9.41%	103,854	5.00%	35,221	2,040,400	47,039	2,132,436	33.55%	4.51%		
COMM.&IND.&MINRL REAL	5.32%	554,596	5.96%	686,681	11.96%	132,085	23.82%	10,667	543,929	15,122	671,559	41.76%	23.46%		
RAILROAD REAL	0.00%	27	0.00%	26	0.00%	(1)	-4.10%	1	27	1	26	-4.23%	-4.09%		
PUBLIC SERVICE REAL	0.13%	13,710	0.12%	13,687	0.00%	(24)	-0.17%	227	13,483	283	13,404	24.45%	-0.59%		
SUBTOTAL-REAL	96.47%	10,051,626	96.30%	11,097,464	94.73%	1,045,838	10.40%	140,228	9,911,398	231,033	10,866,432	64.75%	9.64%		
AGRIC PERSONAL	1.66%	173,108	1.94%	223,765	4.59%	50,657	29.26%	2,089	171,019	3,815	219,950	82.62%	28.61%		
COMM PERSONAL	1.05%	108,949	0.97%	111,902	0.27%	2,953	2.71%	1,801	107,148	2,577	109,325	43.10%	2.03%		
RAILROAD PERSONAL	0.00%	388	0.00%	327	-0.01%	(61)	-15.60%	10	378	8	319	-16.22%	-15.59%		
PUBLIC SERVICE PERSONAL	0.82%	85,173	0.78%	89,823	0.42%	4,650	5.46%	1,482	83,692	1,846	87,978	24.57%	5.12%		
SUBTOTAL - PERSONAL	3.53%	367,618	3.70%	425,817	5.27%	58,199	15.83%	5,381	362,236	8,246	417,571	53.22%	15.28%		
CHERRY COUNTY	100.00%	10,419,243	100.00%	11,523,281	100.00%	1,104,037	10.60%	145,609	10,273,634	239,278	11,284,003	11,284,003	64.33%	9.83%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

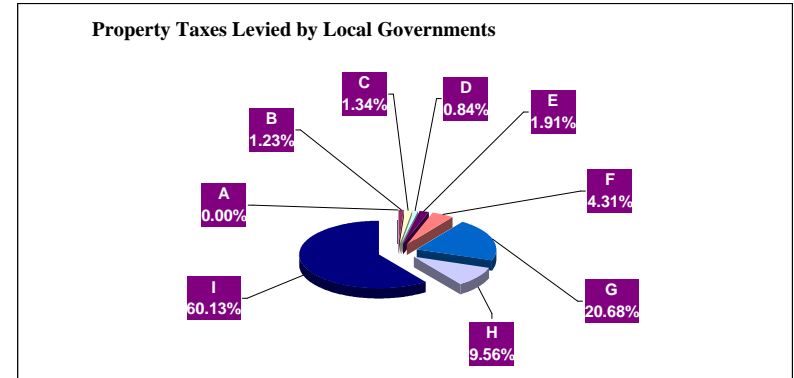
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

17 CHEYENNE COUNTY

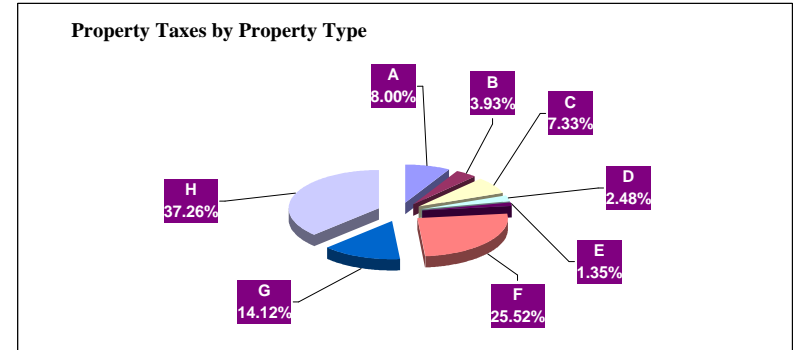
County Seat: Sidney, NE
 County Population: 9,830
 Real Property Taxable Records: 8,847
 Personal Property Schedules: 1,586

2002 Levels of Value:
 Residential: 98%
 Commercial: 98%
 Agricultural: 76%

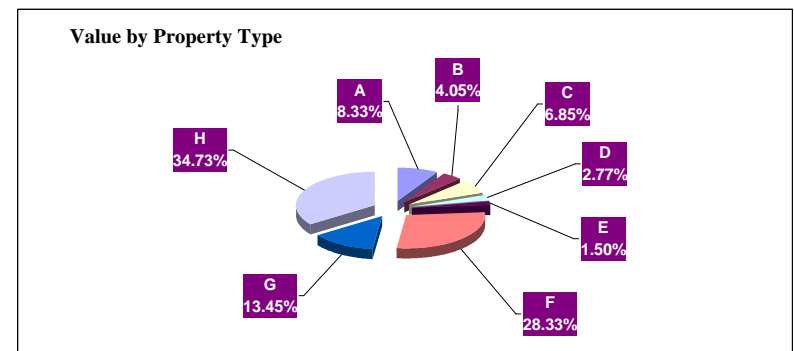
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	985,353,092	139,296	0.0141%	1.23%
C	FIRE DISTRICTS	361,561,719	151,579	0.0419%	1.34%
D	EDUC. SERV. UNIT	631,312,913	94,698	0.0150%	0.84%
E	NAT. RESOURCE DIST.	631,312,913	216,130	0.0342%	1.91%
F	COMMUNITY COLLEGE	631,312,913	487,816	0.0773%	4.31%
G	COUNTY	631,312,913	2,341,514	0.3709%	20.68%
H	CITY OR VILLAGE	279,161,208	1,082,417	0.3877%	9.56%
I	SCHOOL DISTRICTS	631,312,909	6,806,939	1.0782%	60.13%
	CHEYENNE COUNTY	631,312,913	11,320,387	1.7931%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	52,561,997	905,181	1.7221%	8.00%
B	PUBLIC SERVIC ENTITIES	25,557,550	445,323	1.7424%	3.93%
C	COMM. & INDUST. EQUIP.	43,230,374	830,297	1.9206%	7.33%
D	AGRIC. MACH. & EQUIP.	17,510,477	281,147	1.6056%	2.48%
E	AG-OUTBLDG & FARMSITE LAND	9,461,107	152,635	1.6133%	1.35%
F	AGRICULTURAL LAND	178,841,320	2,888,951	1.6154%	25.52%
G	COMM., INDUST., & MINERAL	84,925,171	1,598,348	1.8821%	14.12%
H	RESIDENTIAL **	219,224,917	4,218,505	1.9243%	37.26%
	CHEYENNE COUNTY	631,312,913	11,320,387	1.7931%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	52,561,997	8.33%
B	PUBLIC SERVIC ENTITIES	25,557,550	4.05%
C	COMM. & INDUST. EQUIP.	43,230,374	6.85%
D	AGRIC. MACH. & EQUIP.	17,510,477	2.77%
E	AG-OUTBLDG & FARMSITE LAND	9,461,107	1.50%
F	AGRICULTURAL LAND	178,841,320	28.33%
G	COMM., INDUST., & MINERAL	84,925,171	13.45%
H	RESIDENTIAL **	219,224,917	34.73%
	CHEYENNE COUNTY	631,312,913	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

17 CHEYENNE COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002	
	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE			Average Rates	Average Rates		
COUNTY	614,772,471	631,312,913	16,540,442	2.69%			0.3801	0.3709		
TOWNSHIP	0	0	0		0					
CITY OR VILLAGE	260,239,331	279,161,208	18,921,877	7.27%			0.3831	0.3877		
FIRE DIST.	363,394,165	361,561,719	(1,832,446)	-0.50%			0.0384	0.0419		
NAT. RESOURCE DIST.	614,772,471	631,312,913	16,540,442	2.69%			0.0340	0.0342		
MISC. DIST.	960,751,210	985,353,092	24,601,882	2.56%			0.0173	0.0141		
ED. SERV. UNIT	614,772,471	631,312,913	16,540,442	2.69%			0.0150	0.0150		
COMMUNITY COLLEGE	614,772,471	631,312,913	16,540,442	2.69%			0.0779	0.0773		
SCHOOLS, CLASS 1-5	614,772,467	631,312,909	16,540,442	2.69%			1.0191	1.0782		
SCHOOLS, CLASS 6	0	0	0		0					
SCHOOLS, BONDS	0	0	0		0					
CHEYENNE COUNTY	614,772,471	631,312,913	16,540,442	2.69%			1.7381	1.7931		

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	21.87%	2,336,895	2,341,514	0.73%	4,619	0.20%	0	2,336,895	0	2,341,514	0.20%			
TOWNSHIP	0.00%	0	0	0.00%	0		0	0	0	0				
CITY OR VILLAGE	9.33%	997,104	1,082,417	13.44%	85,313	8.56%	0	997,104	0	1,082,417	8.56%			
FIRE DIST.	1.31%	139,456	151,579	1.91%	12,123	8.69%	0	139,456	0	151,579	8.69%			
NAT. RESOURCE DIST.	1.96%	209,164	216,130	1.10%	6,966	3.33%	0	209,164	0	216,130	3.33%			
MISC. DIST.	1.56%	166,603	139,296	-4.30%	(27,307)	-16.39%	0	166,603	0	139,296	-16.39%			
ED. SERV. UNIT	0.86%	92,216	94,698	0.39%	2,482	2.69%	0	92,216	0	94,698	2.69%			
COMMUNITY COLLEGE	4.48%	478,631	487,816	1.45%	9,184	1.92%	0	478,631	0	487,816	1.92%			
SCHOOLS, CLASS 1-5 *	58.63%	6,265,366	6,806,939	85.29%	541,573	8.64%	0	6,265,366	0	6,806,939	8.64%			
SCHOOLS, CLASS 6 *	0.00%	0	0	0.00%	0		0	0	0	0				
SCHOOLS, BONDS	0.00%	0	0	0.00%	0		0	0	0	0				
CHEYENNE COUNTY	100.00%	10,685,435	11,320,387	100.00%	634,953	5.94%	0	10,685,435	0	11,320,387	5.94%			

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002	
		TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE				Average Rates	Average Rates		
AGLAND REAL	29.21%	179,577,800	178,841,320	-4.45%	(736,480)	-0.41%		1.5883	1.6154			
AGIMPRV & FRMSITE	1.53%	9,415,030	9,461,107	0.28%	46,077	0.49%		1.5704	1.6133			
RESIDENTIAL REAL **	34.30%	210,859,804	219,224,917	50.57%	8,365,113	3.97%		1.8538	1.9243			
COMM.&IND.&MINRL REAL	14.20%	87,282,901	84,925,171	-14.25%	(2,357,730)	-2.70%		1.8275	1.8821			
RAILROAD REAL	6.73%	41,387,070	42,787,447	8.47%	1,400,377	3.38%		1.6658	1.7213			
PUBLIC SERVICE REAL	0.39%	2,417,307	2,963,212	3.30%	545,905	22.58%		1.6785	1.7325			
SUBTOTAL-REAL	86.36%	530,939,912	538,203,174	43.91%	7,263,262	1.37%		1.7392	1.7923			
AGRIC PERSONAL	2.71%	16,687,808	17,510,477	4.97%	822,669	4.93%		1.5717	1.6056			
COMM PERSONAL	5.57%	34,263,803	43,230,374	54.21%	8,966,571	26.17%		1.8373	1.9206			
RAILROAD PERSONAL	1.58%	9,715,769	9,774,550	0.36%	58,781	0.61%		1.6703	1.7258			
PUBLIC SERVICE PERSONAL	3.77%	23,165,179	22,594,338	-3.45%	(570,841)	-2.46%		1.7146	1.7437			
SUBTOTAL - PERSONAL	13.64%	83,832,559	93,109,739	56.09%	9,277,180	11.07%		1.7312	1.7980			
CHEYENNE COUNTY	100.00%	614,772,471	631,312,913	100.00%	16,540,442	2.69%		1.7381	1.7931			

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	26.69%	2,852,318	2,888,951	5.77%	36,633	1.28%	0	2,852,318	0	2,888,951	1.28%			
AGIMPRV & FRMSITE	1.38%	147,856	152,635	0.75%	4,779	3.23%	0	147,856	0	152,635	3.23%			
RESIDENTIAL REAL **	36.58%	3,908,928	4,218,505	48.76%	309,576	7.92%	0	3,908,928	0	4,218,505	7.92%			
COMM.&IND.&MINRL REAL	14.93%	1,595,073	1,598,348	0.52%	3,275	0.21%	0	1,595,073	0	1,598,348	0.21%			
RAILROAD REAL	6.45%	689,411	736,496	7.42%	47,085	6.83%	0	689,411	0	736,496	6.83%			
PUBLIC SERVICE REAL	0.38%	40,575	51,339	1.70%	10,764	26.53%	0	40,575	0	51,339	26.53%			
SUBTOTAL-REAL	86.42%	9,234,161	9,646,274	64.90%	412,113	4.46%	0	9,234,161	0	9,646,274	4.46%			
AGRIC PERSONAL	2.45%	262,287	281,147	2.97%	18,860	7.19%	0	262,287	0	281,147	7.19%			
COMM PERSONAL	5.89%	629,522	830,297	31.62%	200,775	31.89%	0	629,522	0	830,297	31.89%			
RAILROAD PERSONAL	1.52%	162,282	168,685	1.01%	6,403	3.95%	0	162,282	0	168,685	3.95%			
PUBLIC SERVICE PERSONAL	3.72%	397,182	393,984	-0.50%	(3,198)	-0.81%	0	397,182	0	393,984	-0.81%			
SUBTOTAL - PERSONAL	13.58%	1,451,273	1,674,113	35.10%	222,840	15.35%	0	1,451,273	0	1,674,113	15.35%			
CHEYENNE COUNTY	100.00%	10,685,435	11,320,387	100.00%	634,953	5.94%	0	10,685,435	0	11,320,387	5.94%			

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

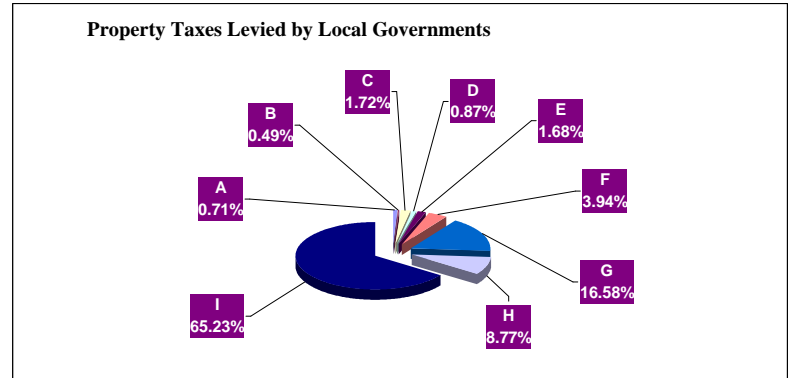
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

18 CLAY COUNTY

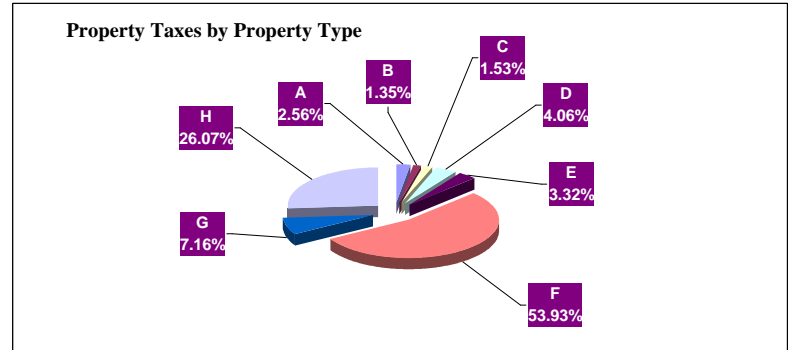
County Seat: Clay Center, NE
 County Population: 7,039
 Real Property Taxable Records: 7,690
 Personal Property Schedules: 1,520

2002 Levels of Value:
 Residential: 94%
 Commercial: 95%
 Agricultural: 75%

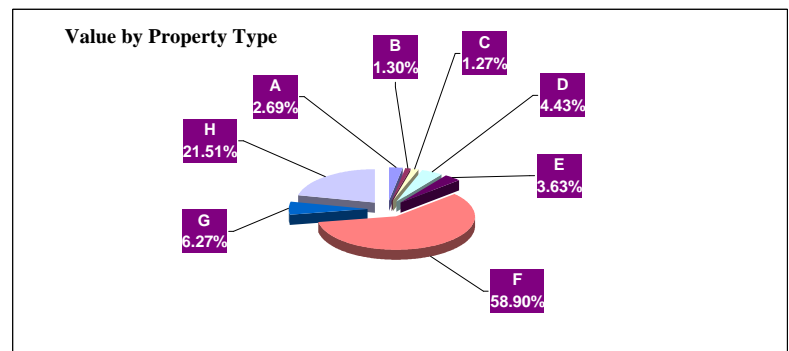
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	568,486,267	72,178	0.0127%	0.71%
B	MISCELLANEOUS DIST.	612,417,157	49,498	0.0081%	0.49%
C	FIRE DISTRICTS	456,038,813	173,620	0.0381%	1.72%
D	EDUC. SERV. UNIT	568,486,267	88,458	0.0156%	0.87%
E	NAT. RESOURCE DIST.	568,486,267	170,084	0.0299%	1.68%
F	COMMUNITY COLLEGE	568,486,267	397,940	0.0700%	3.94%
G	COUNTY	568,486,267	1,676,466	0.2949%	16.58%
H	CITY OR VILLAGE	113,373,757	887,298	0.7826%	8.77%
I	SCHOOL DISTRICTS	568,486,267	6,596,468	1.1604%	65.23%
	CLAY COUNTY	568,486,267	10,112,009	1.7788%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	15,267,600	259,040	1.6967%	2.56%
B	PUBLIC SERVIC ENTITIES	7,402,003	136,874	1.8491%	1.35%
C	COMM. & INDUST. EQUIP.	7,234,831	154,804	2.1397%	1.53%
D	AGRIC. MACH. & EQUIP.	25,197,608	410,742	1.6301%	4.06%
E	AG-OUTBLDG & FARMSITE LAND	20,617,880	336,062	1.6300%	3.32%
F	AGRICULTURAL LAND	334,834,665	5,453,493	1.6287%	53.93%
G	COMM., INDUST., & MINERAL	35,653,095	724,359	2.0317%	7.16%
H	RESIDENTIAL **	122,278,585	2,636,636	2.1563%	26.07%
	CLAY COUNTY	568,486,267	10,112,009	1.7788%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	15,267,600	2.69%
B	PUBLIC SERVIC ENTITIES	7,402,003	1.30%
C	COMM. & INDUST. EQUIP.	7,234,831	1.27%
D	AGRIC. MACH. & EQUIP.	25,197,608	4.43%
E	AG-OUTBLDG & FARMSITE LAND	20,617,880	3.63%
F	AGRICULTURAL LAND	334,834,665	58.90%
G	COMM., INDUST., & MINERAL	35,653,095	6.27%
H	RESIDENTIAL **	122,278,585	21.51%
	CLAY COUNTY	568,486,267	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

18 CLAY COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE			Average Rates	Average Rates				
COUNTY		562,337,214		568,486,267	6,149,053	1.09%		0.2355		0.2949		
TOWNSHIP		562,337,214		568,486,267	6,149,053	1.09%		0.0132		0.0127		
CITY OR VILLAGE		108,756,463		113,373,757	4,617,294	4.25%		0.7751		0.7826		
FIRE DIST.		454,488,770		456,038,813	1,550,043	0.34%		0.0404		0.0381		
NAT. RESOURCE DIST.		562,337,214		568,486,267	6,149,053	1.09%		0.0303		0.0299		
MISC. DIST.		605,169,535		612,417,157	7,247,622	1.20%		0.0079		0.0081		
ED. SERV. UNIT		562,337,214		568,486,267	6,149,053	1.09%		0.0157		0.0156		
COMMUNITY COLLEGE		562,337,214		568,486,267	6,149,053	1.09%		0.0704		0.0700		
SCHOOLS, CLASS 1-5		562,337,214		568,486,267	6,149,053	1.09%		1.0323		1.1278		
SCHOOLS, CLASS 6		31,688,679		31,648,626	(40,053)	-0.13%						
SCHOOLS, BONDS		279,127,824		191,243,619	(87,884,205)	-31.49%		0.0941		0.0968		
CLAY COUNTY		562,337,214		568,486,267	6,149,053	1.09%		1.6352		1.7788		

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	% of Total				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	14.40%	1,324,304	16.58%	1,676,466	38.41%	352,162	26.59%	19,682	1,304,622	14,781	1,661,685	-24.90%	27.37%	
TOWNSHIP	0.81%	74,364	0.71%	72,178	-0.24%	(2,186)	-2.94%	0	74,364	0	72,178		-2.94%	
CITY OR VILLAGE	9.17%	842,924	8.77%	887,298	4.84%	44,374	5.26%	374,748	468,175	389,921	497,377	4.05%	6.24%	
FIRE DIST.	2.00%	183,837	1.72%	173,620	-1.11%	(10,218)	-5.56%	1,178	182,659	13,043	160,577	1006.89%	-12.09%	
NAT. RESOURCE DIST.	1.85%	170,417	1.68%	170,084	-0.04%	(333)	-0.20%	0	170,417	0	170,084		-0.20%	
MISC. DIST.	0.52%	47,930	0.49%	49,498	0.17%	1,567	3.27%	0	47,930	0	49,498		3.27%	
ED. SERV. UNIT	0.96%	88,078	0.87%	88,458	0.04%	380	0.43%	0	88,078	0	88,458		0.43%	
COMMUNITY COLLEGE	4.31%	395,885	3.94%	397,940	0.22%	2,055	0.52%	0	395,885	0	397,940		0.52%	
SCHOOLS, CLASS 1-5 *	63.13%	5,804,781	63.40%	6,411,415	66.17%	606,634	10.45%	0	5,804,781	0	6,411,415		10.45%	
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0			
SCHOOLS, BONDS	2.86%	262,707	1.83%	185,053	-8.47%	(77,654)	-29.56%	262,707	0	185,053	0	-29.56%		
CLAY COUNTY	100.00%	9,195,229	100.00%	10,112,009	100.00%	916,781	9.97%	658,316	8,536,913	602,798	9,509,212	-8.43%	11.39%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	% of Total	TOTAL VALUE	% of Total				Average Rates	Average Rates				
AGLAND REAL	59.39%	333,994,080	58.90%	334,834,665	13.67%	840,585	0.25%		1.4939		1.6287			
AGIMPRV & FRMSITE	3.68%	20,697,990	3.63%	20,617,880	-1.30%	(80,110)	-0.39%		1.5011		1.6300			
RESIDENTIAL REAL **	20.82%	117,059,145	21.51%	122,278,585	84.88%	5,219,440	4.46%		1.9915		2.1563			
COMM.&IND.&MINRL REAL	6.14%	34,548,200	6.27%	35,653,095	17.97%	1,104,895	3.20%		1.8928		2.0317			
RAILROAD REAL	2.20%	12,345,003	2.20%	12,502,886	2.57%	157,883	1.28%		1.6029		1.6966			
PUBLIC SERVICE REAL	0.24%	1,358,961	0.18%	1,035,867	-5.25%	(323,094)	-23.78%		1.6488		1.8130			
SUBTOTAL-REAL	92.47%	520,003,379	92.69%	526,922,978	112.53%	6,919,599	1.33%		1.6357		1.7804			
AGRIC PERSONAL	4.56%	25,662,505	4.43%	25,197,608	-7.56%	(464,897)	-1.81%		1.5059		1.6301			
COMM PERSONAL	1.34%	7,516,571	1.27%	7,234,831	-4.58%	(281,740)	-3.75%		1.9718		2.1397			
RAILROAD PERSONAL	0.50%	2,827,909	0.49%	2,764,714	-1.03%	(63,195)	-2.23%		1.6046		1.6970			
PUBLIC SERVICE PERSONAL	1.13%	6,326,850	1.12%	6,366,136	0.64%	39,286	0.62%		1.7308		1.8550			
SUBTOTAL - PERSONAL	7.53%	42,333,835	7.31%	41,563,289	-12.53%	(770,546)	-1.82%		1.6288		1.7577			
CLAY COUNTY	100.00%	562,337,214	100.00%	568,486,267	100.00%	6,149,053	1.09%		1.6352		1.7788			

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	% of Total				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	54.26%	4,989,522	53.93%	5,453,493	50.61%	463,971	9.30%	174,301	4,815,222	128,801	5,324,692	-26.10%	10.58%	
AGIMPRV & FRMSITE	3.38%	310,699	3.32%	336,062	2.77%	25,363	8.16%	10,920	299,779	8,843	327,219	-19.02%	9.15%	
RESIDENTIAL REAL **	25.35%	2,331,241	26.07%	2,636,636	33.31%	305,395	13.10%	327,642	2,003,599	327,819	2,308,817	0.05%	15.23%	
COMM.&IND.&MINRL REAL	7.11%	653,934	7.16%	724,359	7.68%	70,425	10.77%	82,372	571,562	81,186	643,173	-1.44%	12.53%	
RAILROAD REAL	2.15%	197,884	2.10%	212,122	1.55%	14,238	7.20%	14,206	183,678	12,811	199,311	-9.82%	8.51%	
PUBLIC SERVICE REAL	0.24%	22,406	0.19%	18,780	-0.40%	(3,626)	-16.18%	1,667	20,739	1,119	17,661	-32.87%	-14.84%	
SUBTOTAL-REAL	92.50%	8,505,687	92.78%	9,381,452	95.53%	875,765	10.30%	611,108	7,894,579	560,578	8,820,874	-8.27%	11.73%	
AGRIC PERSONAL	4.20%	386,450	4.06%	410,742	2.65%	24,292	6.29%	14,131	372,319	11,668	399,073	-17.42%	7.19%	
COMM PERSONAL	1.61%	148,210	1.53%	154,804	0.72%	6,594	4.45%	19,628	128,582	19,081	135,723	-2.79%	5.55%	
RAILROAD PERSONAL	0.49%	45,378	0.46%	46,918	0.17%	1,540	3.39%	3,285	42,092	2,922	43,996	-11.06%	4.52%	
PUBLIC SERVICE PERSONAL	1.19%	109,504	1.17%	118,093	0.94%	8,589	7.84%	10,164	99,340	8,548	109,545	-15.89%	10.27%	
SUBTOTAL - PERSONAL	7.50%	689,542	7.22%	730,557	4.47%	41,016	5.95%	47,208	642,333	42,220	688,337	-10.57%	7.16%	
CLAY COUNTY	100.00%	9,195,229	100.00%	10,112,009	100.00%	916,781	9.97%	658,316	8,536,913	602,798	9,509,212	-8.43%	11.39%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

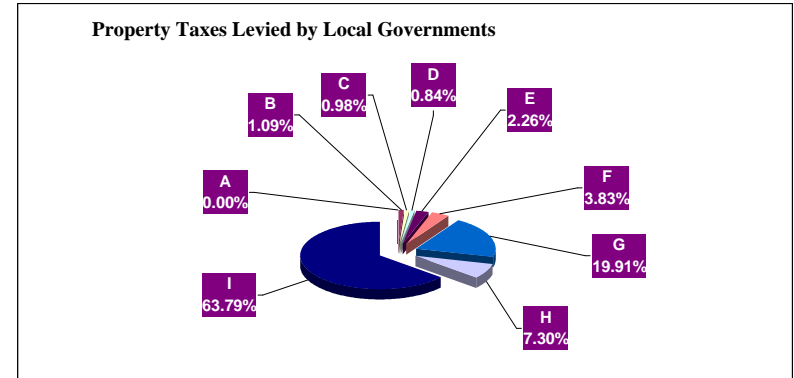
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

19 COLFAX COUNTY

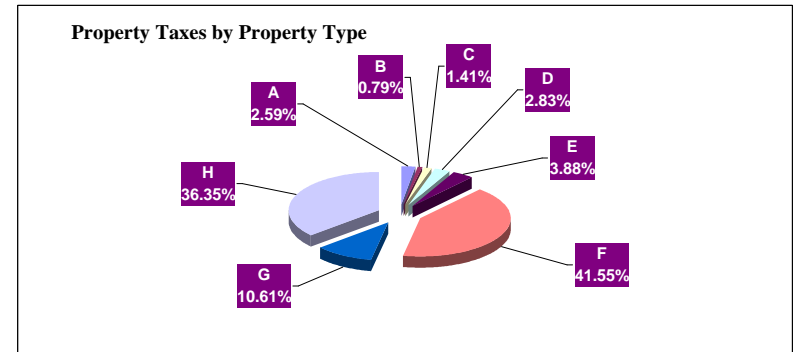
County Seat: Schuyler, NE
 County Population: 10,441
 Real Property Taxable Records: 7,593
 Personal Property Schedules: 1,158

2002 Levels of Value:
 Residential: 95%
 Commercial: 98%
 Agricultural: 75%

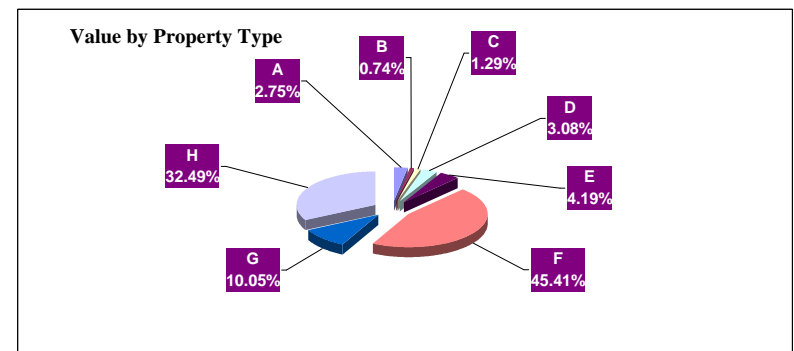
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	598,111,670	116,066	0.0194%	1.09%
C	FIRE DISTRICTS	423,430,492	104,096	0.0246%	0.98%
D	EDUC. SERV. UNIT	583,165,695	89,331	0.0153%	0.84%
E	NAT. RESOURCE DIST.	583,165,695	240,457	0.0412%	2.26%
F	COMMUNITY COLLEGE	583,165,695	408,216	0.0700%	3.83%
G	COUNTY	583,165,695	2,121,090	0.3637%	19.91%
H	CITY OR VILLAGE	161,305,668	777,856	0.4822%	7.30%
I	SCHOOL DISTRICTS	583,165,695	6,795,579	1.1653%	63.79%
	COLFAX COUNTY	583,165,695	10,652,691	1.8267%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	16,048,404	275,477	1.7165%	2.59%
B	PUBLIC SERVIC ENTITIES	4,306,240	83,956	1.9496%	0.79%
C	COMM. & INDUST. EQUIP.	7,528,029	149,741	1.9891%	1.41%
D	AGRIC. MACH. & EQUIP.	17,963,577	301,280	1.6772%	2.83%
E	AG-OUTBLDG & FARMSITE LAND	24,455,795	413,542	1.6910%	3.88%
F	AGRICULTURAL LAND	264,799,105	4,426,344	1.6716%	41.55%
G	COMM., INDUST., & MINERAL	58,583,980	1,129,913	1.9287%	10.61%
H	RESIDENTIAL **	189,480,565	3,872,439	2.0437%	36.35%
	COLFAX COUNTY	583,165,695	10,652,691	1.8267%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	16,048,404	2.75%
B	PUBLIC SERVIC ENTITIES	4,306,240	0.74%
C	COMM. & INDUST. EQUIP.	7,528,029	1.29%
D	AGRIC. MACH. & EQUIP.	17,963,577	3.08%
E	AG-OUTBLDG & FARMSITE LAND	24,455,795	4.19%
F	AGRICULTURAL LAND	264,799,105	45.41%
G	COMM., INDUST., & MINERAL	58,583,980	10.05%
H	RESIDENTIAL **	189,480,565	32.49%
	COLFAX COUNTY	583,165,695	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

19 COLFAX COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE		TOTAL VALUE				Average Rates	Average Rates				
COUNTY	572,843,844		583,165,695		10,321,851	1.80%		0.3478	0.3637			
TOWNSHIP	0		0		0							
CITY OR VILLAGE	154,310,021		161,305,668		6,995,647	4.53%		0.4770	0.4822			
FIRE DIST.	420,092,022		423,430,492		3,338,470	0.79%		0.0243	0.0246			
NAT. RESOURCE DIST.	572,843,844		583,165,695		10,321,851	1.80%		0.0418	0.0412			
MISC. DIST.	587,156,696		598,111,670		10,954,974	1.87%		0.0197	0.0194			
ED. SERV. UNIT	572,843,844		583,165,695		10,321,851	1.80%		0.0161	0.0153			
COMMUNITY COLLEGE	572,843,844		583,165,695		10,321,851	1.80%		0.0704	0.0700			
SCHOOLS, CLASS 1-5	572,843,844		583,165,695		10,321,851	1.80%		1.0499	1.0580			
SCHOOLS, CLASS 6	404,526,488		407,656,620		3,130,132	0.77%						
SCHOOLS, BONDS	336,763,311		452,024,787		115,261,476	34.23%		0.1135	0.1384			
COLFAX COUNTY	572,843,844		583,165,695		10,321,851	1.80%		1.7593	1.8267			

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES		TOTAL TAXES					Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	19.77%	1,992,236		2,121,090		22.43%	128,854	6.47%	0	1,992,236	0	2,121,090		6.47%
TOWNSHIP	0.00%	0		0		0.00%	0		0	0	0	0		
CITY OR VILLAGE	7.30%	736,064		777,856		7.27%	41,792	5.68%	129,083	606,981	179,210	598,645	38.83%	-1.37%
FIRE DIST.	1.01%	102,262		104,096		0.32%	1,834	1.79%	0	102,262	0	104,096		1.79%
NAT. RESOURCE DIST.	2.38%	239,535		240,457		0.16%	923	0.39%	0	239,535	0	240,457		0.39%
MISC. DIST.	1.15%	115,868		116,066		0.03%	197	0.17%	0	115,868	0	116,066		0.17%
ED. SERV. UNIT	0.92%	92,272		89,331		-0.51%	(2,941)	-3.19%	0	92,272	0	89,331		-3.19%
COMMUNITY COLLEGE	4.00%	403,448		408,216		0.83%	4,768	1.18%	0	403,448	0	408,216		1.18%
SCHOOLS, CLASS 1-5 *	59.68%	6,014,337		6,169,866		27.07%	155,529	2.59%	0	6,014,337	0	6,169,866		2.59%
SCHOOLS, CLASS 6 *		0		0			0		0	0	0	0		
SCHOOLS, BONDS	3.79%	382,106		625,714		42.40%	243,608	63.75%	382,106	0	625,714	0	63.75%	
COLFAX COUNTY	100.00%	10,078,128		10,652,691		100.00%	574,563	5.70%	511,189	9,566,939	804,924	9,847,767	57.46%	2.94%

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE		TOTAL VALUE					Average Rates	Average Rates				
AGLAND REAL	45.80%	262,362,520		264,799,105		23.61%	2,436,585	0.93%	1.6181	1.6716				
AGIMPRV & FRMSITE	4.23%	24,244,120		24,455,795		2.05%	211,675	0.87%	1.6291	1.6910				
RESIDENTIAL REAL **	32.47%	186,029,780		189,480,565		33.43%	3,450,785	1.85%	1.9723	2.0437				
COMM.&IND.&MINRL REAL	8.57%	49,097,715		58,583,980		91.90%	9,486,265	19.32%	1.8272	1.9287				
RAILROAD REAL	2.05%	11,737,709		12,955,176		11.80%	1,217,467	10.37%	1.6660	1.7165				
PUBLIC SERVICE REAL	0.14%	778,352		803,741		0.25%	25,389	3.26%	1.7729	1.8621				
SUBTOTAL-REAL	93.26%	534,250,196		551,078,362		163.03%	16,828,166	3.15%	1.7624	1.8291				
AGRIC PERSONAL	3.14%	17,972,627		17,963,577		-0.09%	(9,050)	-0.05%	1.6219	1.6772				
COMM PERSONAL	2.49%	14,238,525		7,528,029		-65.01%	(6,710,496)	-47.13%	1.8003	1.9891				
RAILROAD PERSONAL	0.50%	2,863,256		3,093,228		2.23%	229,972	8.03%	1.6660	1.7165				
PUBLIC SERVICE PERSONAL	0.61%	3,519,240		3,502,499		-0.16%	(16,741)	-0.48%	1.8995	1.9697				
SUBTOTAL - PERSONAL	6.74%	38,593,648		32,087,333		-63.03%	(6,506,315)	-16.86%	1.7163	1.7861				
COLFAX COUNTY	100.00%	572,843,844		583,165,695		100.00%	10,321,851	1.80%	1.7593	1.8267				

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES		TOTAL TAXES					Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	42.12%	4,245,231		4,426,344		31.52%	181,113	4.27%	126,146	4,119,084	221,453	4,204,891	75.55%	2.08%
AGIMPRV & FRMSITE	3.92%	394,972		413,542		3.23%	18,570	4.70%	15,839	379,134	27,403	386,140	73.01%	1.85%
RESIDENTIAL REAL **	36.41%	3,669,096		3,872,439		35.39%	203,343	5.54%	274,292	3,394,803	405,309	3,467,129	47.77%	2.13%
COMM.&IND.&MINRL REAL	8.90%	897,091		1,129,913		40.52%	232,822	25.95%	57,214	839,877	102,029	1,027,883	78.33%	22.39%
RAILROAD REAL	1.94%	195,554		222,380		4.67%	26,827	13.72%	4,345	191,209	6,603	215,777	51.96%	12.85%
PUBLIC SERVICE REAL	0.14%	13,800		14,967		0.20%	1,167	8.46%	797	13,003	1,312	13,655	64.71%	5.01%
SUBTOTAL-REAL	93.43%	9,415,743		10,079,585		115.54%	663,842	7.05%	478,633	8,937,110	764,109	9,315,476	59.64%	4.23%
AGRIC PERSONAL	2.89%	291,496		301,280		1.70%	9,784	3.36%	10,105	281,391	17,140	284,140	69.62%	0.98%
COMM PERSONAL	2.54%	256,338		149,741		-18.55%	(106,598)	-41.58%	16,713	239,625	15,495	134,246	-7.29%	-43.98%
RAILROAD PERSONAL	0.47%	47,703		53,096		0.94%	5,394	11.31%	1,060	46,643	1,577	51,520	48.74%	10.46%
PUBLIC SERVICE PERSONAL	0.66%	66,848		68,989		0.37%	2,141	3.20%	4,678	62,170	6,604	62,386	41.16%	0.35%
SUBTOTAL - PERSONAL	6.57%	662,385		573,106		-15.54%	(89,279)	-13.48%	32,556	629,829	40,815	532,292	25.37%	-15.49%
COLFAX COUNTY	100.00%	10,078,128		10,652,691		100.00%	574,563	5.70%	511,189	9,566,939	804,924	9,847,767	57.46%	2.94%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

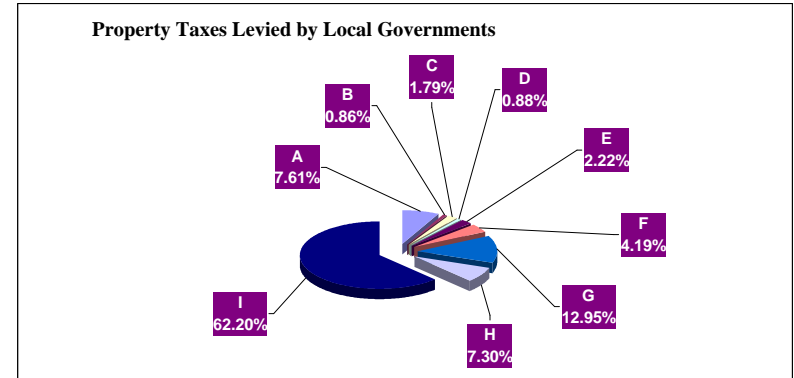
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

20 CUMING COUNTY

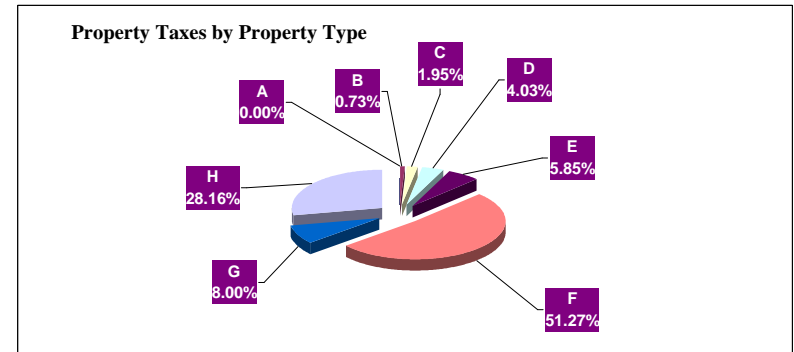
County Seat: West Point, NE
 County Population: 10,203
 Real Property Taxable Records: 8,355
 Personal Property Schedules: 1,513

2002 Levels of Value:
 Residential: 93%
 Commercial: 96%
 Agricultural: 74%

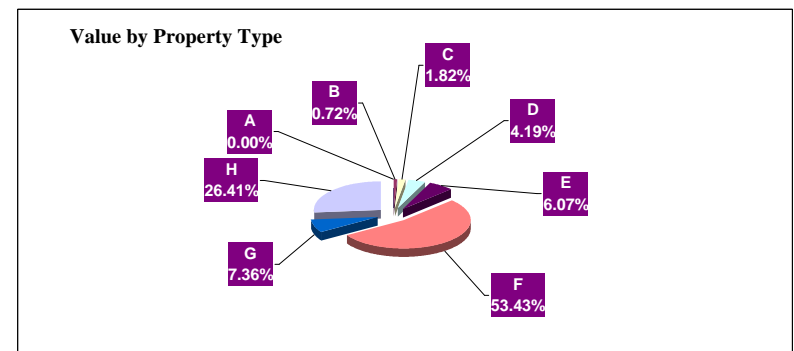
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	574,563,741	942,159	0.1640%	7.61%
B	MISCELLANEOUS DIST.	831,917,423	106,714	0.0128%	0.86%
C	FIRE DISTRICTS	543,419,463	221,850	0.0408%	1.79%
D	EDUC. SERV. UNIT	741,725,318	108,794	0.0147%	0.88%
E	NAT. RESOURCE DIST.	741,725,318	274,386	0.0370%	2.22%
F	COMMUNITY COLLEGE	741,725,318	519,208	0.0700%	4.19%
G	COUNTY	741,725,318	1,603,395	0.2162%	12.95%
H	CITY OR VILLAGE	198,305,855	903,799	0.4558%	7.30%
I	SCHOOL DISTRICTS	741,725,318	7,702,667	1.0385%	62.20%
	CUMING COUNTY	741,725,318	12,382,972	1.6695%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	5,312,046	90,823	1.7097%	0.73%
C	COMM. & INDUST. EQUIP.	13,470,444	241,211	1.7907%	1.95%
D	AGRIC. MACH. & EQUIP.	31,115,303	499,260	1.6045%	4.03%
E	AG-OUTBLDG & FARMSITE LAND	45,027,745	724,675	1.6094%	5.85%
F	AGRICULTURAL LAND	396,303,705	6,349,007	1.6021%	51.27%
G	COMM., INDUST., & MINERAL	54,572,635	990,470	1.8150%	8.00%
H	RESIDENTIAL **	195,923,440	3,487,527	1.7800%	28.16%
	CUMING COUNTY	741,725,318	12,382,972	1.6695%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	5,312,046	0.72%
C	COMM. & INDUST. EQUIP.	13,470,444	1.82%
D	AGRIC. MACH. & EQUIP.	31,115,303	4.19%
E	AG-OUTBLDG & FARMSITE LAND	45,027,745	6.07%
F	AGRICULTURAL LAND	396,303,705	53.43%
G	COMM., INDUST., & MINERAL	54,572,635	7.36%
H	RESIDENTIAL **	195,923,440	26.41%
	CUMING COUNTY	741,725,318	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

20 CUMING COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002				
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE			Average Rates	Average Rates					
COUNTY		716,112,496		741,725,318	25,612,822	3.58%		0.1724		0.2162			
TOWNSHIP		555,642,890		574,563,741	18,920,851	3.41%		0.1672		0.1640			
CITY OR VILLAGE		191,223,218		198,305,855	7,082,637	3.70%		0.4646		0.4558			
FIRE DIST.		524,889,278		543,419,463	18,530,185	3.53%		0.0416		0.0408			
NAT. RESOURCE DIST.		716,112,496		741,725,318	25,612,822	3.58%		0.0382		0.0370			
MISC. DIST.		803,156,401		831,917,423	28,761,022	3.58%		0.0129		0.0128			
ED. SERV. UNIT		716,112,496		741,725,318	25,612,822	3.58%		0.0141		0.0147			
COMMUNITY COLLEGE		716,112,496		741,725,318	25,612,822	3.58%		0.0685		0.0700			
SCHOOLS, CLASS 1-5		716,112,496		741,725,318	25,612,822	3.58%		0.9994		0.9960			
SCHOOLS, CLASS 6		0		0	0								
SCHOOLS, BONDS		553,127,793		572,821,848	19,694,055	3.56%		0.0536		0.0550			
CUMING COUNTY		716,112,496		741,725,318	25,612,822	3.58%		1.6329		1.6695			
TAXES BY SUBDIVISION	2001 % of Total	2001 TOTAL TAXES	2002 % of Total	2002 TOTAL TAXES	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001 Bond Taxes	2001 NonBond Taxes	2002 Bond Taxes	2002 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
COUNTY	10.56%	1,234,499	12.95%	1,603,395	53.49%	368,896	29.88%	0	1,234,499	0	1,603,395		29.88%
TOWNSHIP	7.95%	929,256	7.61%	942,159	1.87%	12,904	1.39%	0	929,256	0	942,159		1.39%
CITY OR VILLAGE	7.60%	888,431	7.30%	903,799	2.23%	15,368	1.73%	72,868	815,563	22,396	881,403	-69.27%	8.07%
FIRE DIST.	1.87%	218,586	1.79%	221,850	0.47%	3,265	1.49%	0	218,586	0	221,850		1.49%
NAT. RESOURCE DIST.	2.34%	273,741	2.22%	274,386	0.09%	645	0.24%	0	273,741	0	274,386		0.24%
MISC. DIST.	0.89%	103,978	0.86%	106,714	0.40%	2,736	2.63%	0	103,978	0	106,714		2.63%
ED. SERV. UNIT	0.86%	100,702	0.88%	108,794	1.17%	8,091	8.03%	0	100,702	0	108,794		8.03%
COMMUNITY COLLEGE	4.20%	490,594	4.19%	519,208	4.15%	28,613	5.83%	0	490,594	0	519,208		5.83%
SCHOOLS, CLASS 1-5 *	61.21%	7,156,924	59.66%	7,387,602	33.45%	230,678	3.22%	0	7,156,924	0	7,387,602		3.22%
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0		
SCHOOLS, BONDS	2.54%	296,600	2.54%	315,065	2.68%	18,466	6.23%	296,600	0	315,065	0	6.23%	
CUMING COUNTY	100.00%	11,693,310	100.00%	12,382,972	100.00%	689,662	5.90%	369,468	11,323,842	337,461	12,045,511	-8.66%	6.37%
VALUE BY SECTOR	2001 % of Total	2001 TOTAL VALUE	2002 % of Total	2002 TOTAL VALUE	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001 Average Rates		2002 Average Rates			
AGLAND REAL	53.69%	384,508,750	53.43%	396,303,705	46.05%	11,794,955	3.07%		1.5632		1.6021		
AGIMPRV & FRMSITE	6.21%	44,445,097	6.07%	45,027,745	2.27%	582,648	1.31%		1.5698		1.6094		
RESIDENTIAL REAL **	26.35%	188,669,045	26.41%	195,923,440	28.32%	7,254,395	3.85%		1.7517		1.7800		
COMM.&IND.&MINRL REAL	6.98%	49,949,087	7.36%	54,572,635	18.05%	4,623,548	9.26%		1.7795		1.8150		
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0							
PUBLIC SERVICE REAL	0.10%	743,478	0.11%	796,366	0.21%	52,888	7.11%		1.6809		1.7171		
SUBTOTAL-REAL	93.33%	668,315,457	93.38%	692,623,891	94.91%	24,308,434	3.64%		1.6331		1.6698		
AGRIC PERSONAL	4.15%	29,745,101	4.19%	31,115,303	5.35%	1,370,202	4.61%		1.5650		1.6045		
COMM PERSONAL	1.92%	13,755,839	1.82%	13,470,444	-1.11%	(285,395)	-2.07%		1.7536		1.7907		
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0							
PUBLIC SERVICE PERSONAL	0.60%	4,296,099	0.61%	4,515,680	0.86%	219,581	5.11%		1.6809		1.7085		
SUBTOTAL - PERSONAL	6.67%	47,797,039	6.62%	49,101,427	5.09%	1,304,388	2.73%		1.6297		1.6652		
CUMING COUNTY	100.00%	716,112,496	100.00%	741,725,318	100.00%	25,612,822	3.58%		1.6329		1.6695		
TAXES BY SECTOR	2001 % of Total	2001 TOTAL TAXES	2002 % of Total	2002 TOTAL TAXES	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001 Bond Taxes	2001 NonBond Taxes	2002 Bond Taxes	2002 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
AGLAND REAL	51.40%	6,010,460	51.27%	6,349,007	49.09%	338,547	5.63%	173,894	5,836,566	186,364	6,162,644	7.17%	5.59%
AGIMPRV & FRMSITE	5.97%	697,678	5.85%	724,675	3.91%	26,997	3.87%	21,770	675,908	24,562	700,112	12.83%	3.58%
RESIDENTIAL REAL **	28.26%	3,304,908	28.16%	3,487,527	26.48%	182,619	5.53%	115,738	3,189,170	81,566	3,405,961	-29.53%	6.80%
COMM.&IND.&MINRL REAL	7.60%	888,828	8.00%	990,470	14.74%	101,642	11.44%	33,922	854,906	22,978	967,492	-32.26%	13.17%
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0		
PUBLIC SERVICE REAL	0.11%	12,497	0.11%	13,674	0.17%	1,177	9.42%	406	12,091	322	13,352	-20.54%	10.43%
SUBTOTAL-REAL	93.34%	10,914,371	93.40%	11,565,353	94.39%	650,982	5.96%	345,730	10,568,642	315,793	11,249,560	-8.66%	6.44%
AGRIC PERSONAL	3.98%	465,505	4.03%	499,260	4.89%	33,755	7.25%	12,408	453,096	14,486	484,774	16.74%	6.99%
COMM PERSONAL	2.06%	241,222	1.95%	241,211	0.00%	(11)	0.00%	9,028	232,194	5,390	235,821	-40.30%	1.56%
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0		
PUBLIC SERVICE PERSONAL	0.62%	72,212	0.62%	77,148	0.72%	4,936	6.84%	2,302	69,910	1,793	75,356	-22.12%	7.79%
SUBTOTAL - PERSONAL	6.66%	778,939	6.60%	817,619	5.61%	38,680	4.97%	23,738	755,201	21,668	795,951	-8.72%	5.40%
CUMING COUNTY	100.00%	11,693,310	100.00%	12,382,972	100.00%	689,662	5.90%	369,468	11,323,842	337,461	12,045,511	-8.66%	6.37%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

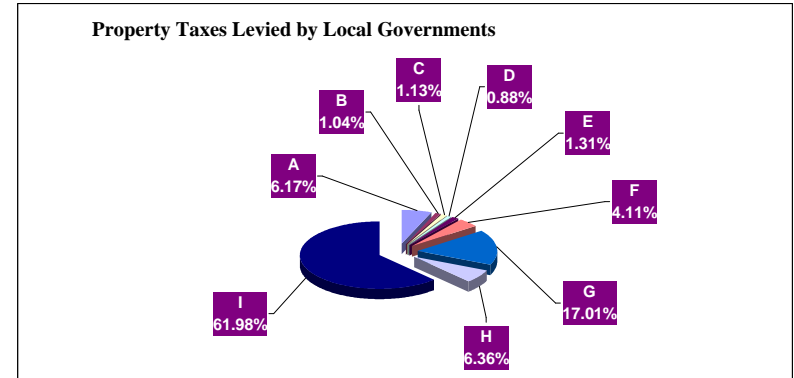
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

21 CUSTER COUNTY

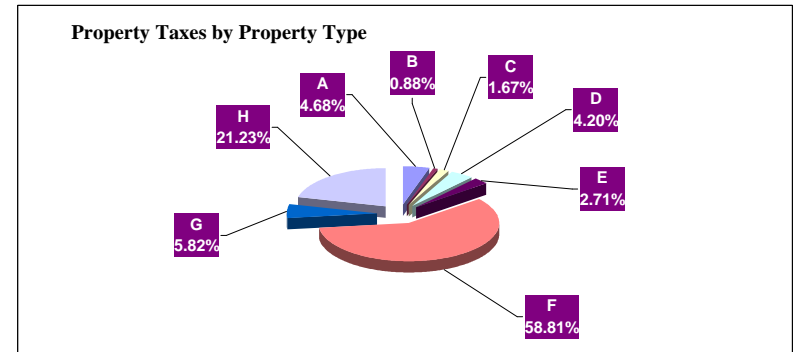
County Seat: Broken Bow, NE
 County Population: 11,793
 Real Property Taxable Records: 13,912
 Personal Property Schedules: 1,635

2002 Levels of Value:
 Residential: 94%
 Commercial: 97%
 Agricultural: 74%

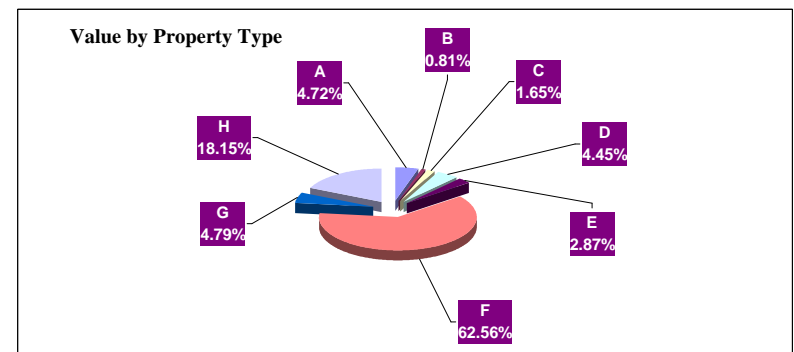
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	877,795,038	927,286	0.1056%	6.17%
B	MISCELLANEOUS DIST.	1,170,280,932	156,733	0.0134%	1.04%
C	FIRE DISTRICTS	779,116,945	170,393	0.0219%	1.13%
D	EDUC. SERV. UNIT	880,583,846	132,090	0.0150%	0.88%
E	NAT. RESOURCE DIST.	881,026,230	197,199	0.0224%	1.31%
F	COMMUNITY COLLEGE	881,026,228	616,677	0.0700%	4.11%
G	COUNTY	881,026,228	2,553,812	0.2899%	17.01%
H	CITY OR VILLAGE	144,673,356	955,566	0.6605%	6.36%
I	SCHOOL DISTRICTS	881,026,227	9,307,661	1.0565%	61.98%
	CUSTER COUNTY	881,026,228	15,017,416	1.7045%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	41,607,461	703,544	1.6909%	4.68%
B	PUBLIC SERVIC ENTITIES	7,141,181	131,871	1.8466%	0.88%
C	COMM. & INDUST. EQUIP.	14,543,431	251,156	1.7269%	1.67%
D	AGRIC. MACH. & EQUIP.	39,204,452	630,764	1.6089%	4.20%
E	AG-OUTBLDG & FARMSITE LAND	25,256,257	406,248	1.6085%	2.71%
F	AGRICULTURAL LAND	551,152,757	8,832,264	1.6025%	58.81%
G	COMM., INDUST., & MINERAL	42,191,935	873,760	2.0709%	5.82%
H	RESIDENTIAL **	159,928,754	3,187,810	1.9933%	21.23%
	CUSTER COUNTY	881,026,228	15,017,416	1.7045%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	41,607,461	4.72%
B	PUBLIC SERVIC ENTITIES	7,141,181	0.81%
C	COMM. & INDUST. EQUIP.	14,543,431	1.65%
D	AGRIC. MACH. & EQUIP.	39,204,452	4.45%
E	AG-OUTBLDG & FARMSITE LAND	25,256,257	2.87%
F	AGRICULTURAL LAND	551,152,757	62.56%
G	COMM., INDUST., & MINERAL	42,191,935	4.79%
H	RESIDENTIAL **	159,928,754	18.15%
	CUSTER COUNTY	881,026,228	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

21 CUSTER COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE			Average Rates	Average Rates				
COUNTY	852,784,265	881,026,228	28,241,963	3.31%			0.2855	0.2899				
TOWNSHIP	856,762,905	877,795,038	21,032,133	2.45%			0.1068	0.1056				
CITY OR VILLAGE	143,259,317	144,673,356	1,414,039	0.99%			0.6640	0.6605				
FIRE DIST.	751,063,494	779,116,945	28,053,451	3.74%			0.0223	0.0219				
NAT. RESOURCE DIST.	852,784,264	881,026,230	28,241,966	3.31%			0.0242	0.0224				
MISC. DIST.	1,132,221,245	1,170,280,932	38,059,687	3.36%			0.0134	0.0134				
ED. SERV. UNIT	841,488,556	880,583,846	39,095,290	4.65%			0.0150	0.0150				
COMMUNITY COLLEGE	852,784,265	881,026,228	28,241,963	3.31%			0.0681	0.0700				
SCHOOLS, CLASS 1-5	852,784,525	881,026,227	28,241,702	3.31%			1.0126	1.0224				
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	191,103,114	141,789,297	(49,313,817)	-25.80%			0.2050	0.2115				
CUSTER COUNTY	852,784,265	881,026,228	28,241,963	3.31%			1.7075	1.7045				

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	% of Total				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	16.72%	2,434,597	17.01%	2,553,812	26.12%	119,215	4.90%	0	2,434,597	0	2,553,812	4.90%		
TOWNSHIP	6.28%	915,003	6.17%	927,286	2.69%	12,282	1.34%	0	915,003	0	927,286	1.34%		
CITY OR VILLAGE	6.53%	951,203	6.36%	955,566	0.96%	4,363	0.46%	249,577	701,627	253,126	702,440	1.42%	0.12%	
FIRE DIST.	1.15%	167,365	1.13%	170,393	0.66%	3,028	1.81%	12,500	154,864	10,000	160,393	-20.00%	3.57%	
NAT. RESOURCE DIST.	1.42%	206,412	1.31%	197,199	-2.02%	(9,213)	-4.46%	0	206,412	0	197,199	-4.46%		
MISC. DIST.	1.05%	152,174	1.04%	156,733	1.00%	4,558	3.00%	0	152,174	11,537	145,195	100.00%	-4.59%	
ED. SERV. UNIT	0.87%	126,223	0.88%	132,090	1.29%	5,866	4.65%	0	126,223	0	132,090	4.65%		
COMMUNITY COLLEGE	3.99%	580,644	4.11%	616,677	7.89%	36,033	6.21%	0	580,644	0	616,677	6.21%		
SCHOOLS, CLASS 1-5 *	59.31%	8,635,596	59.98%	9,007,725	81.53%	372,129	4.31%	0	8,635,596	0	9,007,725	4.31%		
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0			
SCHOOLS, BONDS	2.69%	391,780	2.00%	299,936	-20.12%	(91,844)	-23.44%	391,780	0	299,936	0	-23.44%		
CUSTER COUNTY	100.00%	14,560,998	100.00%	15,017,416	100.00%	456,418	3.13%	653,857	13,907,140	574,598	14,442,817	-12.12%	3.85%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	% of Total	TOTAL VALUE	% of Total				Average Rates	Average Rates				
AGLAND REAL	62.83%	535,767,320	62.56%	551,152,757	54.48%	15,385,437	2.87%		1.6050	1.6025				
AGIMPRV & FRMSITE	2.92%	24,863,955	2.87%	25,256,257	1.39%	392,302	1.58%		1.6131	1.6085				
RESIDENTIAL REAL **	18.46%	157,437,210	18.15%	159,928,754	8.82%	2,491,544	1.58%		1.9901	1.9933				
COMM.&IND.&MINRL REAL	4.61%	39,314,380	4.79%	42,191,935	10.19%	2,877,555	7.32%		2.0684	2.0709				
RAILROAD REAL	3.83%	32,620,675	3.93%	34,580,674	6.94%	1,959,999	6.01%		1.7182	1.6909				
PUBLIC SERVICE REAL	0.10%	814,066	0.09%	806,919	-0.03%	(7,147)	-0.88%		1.8896	1.8358				
SUBTOTAL-REAL	92.73%	790,817,606	92.38%	813,917,296	81.79%	23,099,690	2.92%		1.7099	1.7077				
AGRIC PERSONAL	4.10%	34,957,307	4.45%	39,204,452	15.04%	4,247,145	12.15%		1.6146	1.6089				
COMM PERSONAL	1.62%	13,783,276	1.65%	14,543,431	2.69%	760,155	5.52%		1.7061	1.7269				
RAILROAD PERSONAL	0.83%	7,063,497	0.80%	7,026,787	-0.13%	(36,710)	-0.52%		1.7182	1.6909				
PUBLIC SERVICE PERSONAL	0.72%	6,162,579	0.72%	6,334,262	0.61%	171,683	2.79%		1.9103	1.8480				
SUBTOTAL - PERSONAL	7.27%	61,966,659	7.62%	67,108,932	18.21%	5,142,273	8.30%		1.6761	1.6656				
CUSTER COUNTY	100.00%	852,784,265	100.00%	881,026,228	100.00%	28,241,963	3.31%		1.7075	1.7045				

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	% of Total				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	59.05%	8,598,972	58.81%	8,832,264	51.11%	233,292	2.71%	277,189	8,321,783	221,322	8,610,942	-20.15%	3.47%	
AGIMPRV & FRMSITE	2.75%	401,086	2.71%	406,248	1.13%	5,162	1.29%	14,334	386,753	10,807	395,442	-24.61%	2.25%	
RESIDENTIAL REAL **	21.52%	3,133,231	21.23%	3,187,810	11.96%	54,579	1.74%	213,921	2,919,309	202,799	2,985,011	-5.20%	2.25%	
COMM.&IND.&MINRL REAL	5.58%	813,192	5.82%	873,760	13.27%	60,567	7.45%	66,775	746,417	68,363	805,397	2.38%	7.90%	
RAILROAD REAL	3.85%	560,480	3.89%	584,728	5.31%	24,248	4.33%	36,126	524,354	31,019	553,708	-14.14%	5.60%	
PUBLIC SERVICE REAL	0.11%	15,383	0.10%	14,813	-0.12%	(570)	-3.70%	980	14,403	868	13,945	-11.37%	-3.18%	
SUBTOTAL-REAL	92.87%	13,522,344	92.56%	13,899,622	82.66%	377,278	2.79%	609,326	12,913,018	535,178	13,364,444	-12.17%	3.50%	
AGRIC PERSONAL	3.88%	564,412	4.20%	630,764	14.54%	66,351	11.76%	20,470	543,942	18,929	611,835	-7.53%	12.48%	
COMM PERSONAL	1.61%	235,156	1.67%	251,156	3.51%	16,000	6.80%	8,034	227,121	7,183	243,973	-10.59%	7.42%	
RAILROAD PERSONAL	0.83%	121,363	0.79%	118,817	-0.56%	(2,547)	-2.10%	7,823	113,541	6,303	112,513	-19.42%	-0.90%	
PUBLIC SERVICE PERSONAL	0.81%	117,723	0.78%	117,058	-0.15%	(665)	-0.56%	8,205	109,518	7,005	110,053	-14.62%	0.49%	
SUBTOTAL - PERSONAL	7.13%	1,038,654	7.44%	1,117,794	17.34%	79,140	7.62%	44,532	994,122	39,420	1,078,373	-11.48%	8.47%	
CUSTER COUNTY	100.00%	14,560,998	100.00%	15,017,416	100.00%	456,418	3.13%	653,857	13,907,140	574,598	14,442,817	-12.12%	3.85%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

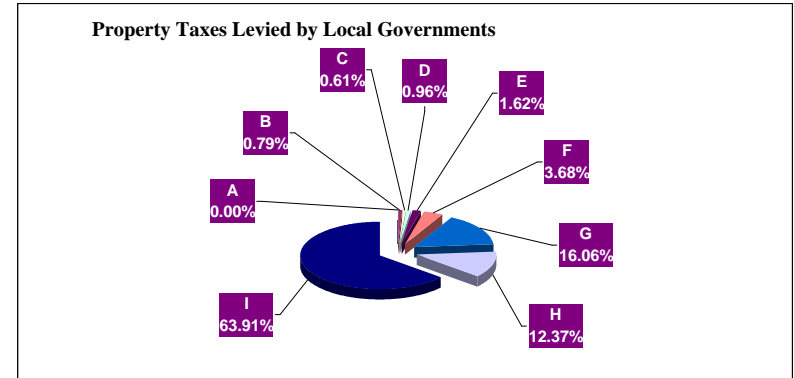
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

22 DAKOTA COUNTY

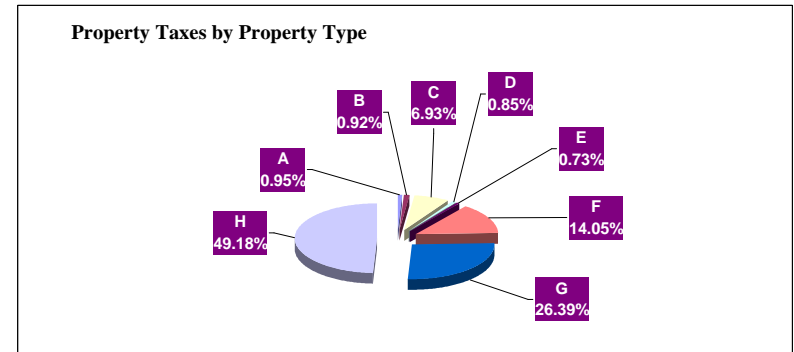
County Seat: Dakota City, NE
 County Population: 20,253
 Real Property Taxable Records: 9,624
 Personal Property Schedules: 768

2002 Levels of Value:
 Residential: 95%
 Commercial: 94%
 Agricultural: 75%

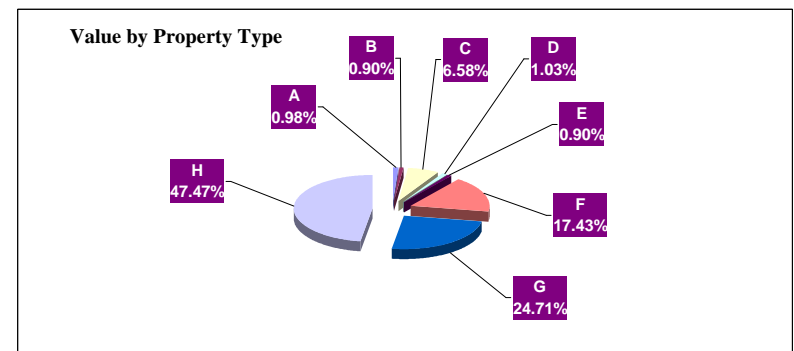
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	1,623,579,846	122,037	0.0075%	0.79%
C	FIRE DISTRICTS	349,019,980	93,832	0.0269%	0.61%
D	EDUC. SERV. UNIT	811,789,923	147,746	0.0182%	0.96%
E	NAT. RESOURCE DIST.	811,789,923	249,859	0.0308%	1.62%
F	COMMUNITY COLLEGE	811,789,923	568,255	0.0700%	3.68%
G	COUNTY	811,789,923	2,478,558	0.3053%	16.06%
H	CITY OR VILLAGE	474,303,919	1,908,427	0.4024%	12.37%
I	SCHOOL DISTRICTS	811,789,925	9,861,248	1.2148%	63.91%
	DAKOTA COUNTY	811,789,923	15,429,962	1.9007%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	7,994,545	146,753	1.8357%	0.95%
B	PUBLIC SERVIC ENTITIES	7,298,408	142,634	1.9543%	0.92%
C	COMM. & INDUST. EQUIP.	53,406,644	1,069,364	2.0023%	6.93%
D	AGRIC. MACH. & EQUIP.	8,379,761	131,492	1.5692%	0.85%
E	AG-OUTBLDG & FARMSITE LAND	7,274,450	112,197	1.5423%	0.73%
F	AGRICULTURAL LAND	141,517,095	2,168,399	1.5323%	14.05%
G	COMM., INDUST., & MINERAL	200,599,395	4,071,249	2.0295%	26.39%
H	RESIDENTIAL **	385,319,625	7,587,874	1.9692%	49.18%
	DAKOTA COUNTY	811,789,923	15,429,962	1.9007%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	7,994,545	0.98%
B	PUBLIC SERVIC ENTITIES	7,298,408	0.90%
C	COMM. & INDUST. EQUIP.	53,406,644	6.58%
D	AGRIC. MACH. & EQUIP.	8,379,761	1.03%
E	AG-OUTBLDG & FARMSITE LAND	7,274,450	0.90%
F	AGRICULTURAL LAND	141,517,095	17.43%
G	COMM., INDUST., & MINERAL	200,599,395	24.71%
H	RESIDENTIAL **	385,319,625	47.47%
	DAKOTA COUNTY	811,789,923	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

22 DAKOTA COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	807,866,212	811,789,923	3,923,711	0.49%			0.2920	0.3053				
TOWNSHIP	0	0	0									
CITY OR VILLAGE	463,795,508	474,303,919	10,508,411	2.27%			0.4001	0.4024				
FIRE DIST.	354,632,648	349,019,980	(5,612,668)	-1.58%			0.0224	0.0269				
NAT. RESOURCE DIST.	807,866,210	811,789,923	3,923,713	0.49%			0.0308	0.0308				
MISC. DIST.	1,615,732,424	1,623,579,846	7,847,422	0.49%			0.0087	0.0075				
ED. SERV. UNIT	807,866,212	811,789,923	3,923,711	0.49%			0.0183	0.0182				
COMMUNITY COLLEGE	807,866,212	811,789,923	3,923,711	0.49%			0.0685	0.0700				
SCHOOLS, CLASS 1-5	807,866,208	811,789,925	3,923,717	0.49%			1.0106	1.0043				
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	720,801,162	721,595,040	793,878	0.11%			0.2291	0.2367				
DAKOTA COUNTY	807,866,212	811,789,923	3,923,711	0.49%			1.8814	1.9007				

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	% of Total				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	15.52%	2,358,964	16.06%	2,478,558	51.86%	119,594	5.07%	0	2,358,964	0	2,478,558	5.07%		
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
CITY OR VILLAGE	12.21%	1,855,493	12.37%	1,908,427	22.95%	52,934	2.85%	170,306	1,685,187	183,198	1,725,228	7.57%	2.38%	
FIRE DIST.	0.52%	79,408	0.61%	93,832	6.25%	14,424	18.16%	0	79,408	0	93,832	18.16%		
NAT. RESOURCE DIST.	1.64%	248,690	1.62%	249,859	0.51%	1,170	0.47%	0	248,690	0	249,859	0.47%		
MISC. DIST.	0.92%	139,762	0.79%	122,037	-7.69%	(17,725)	-12.68%	0	139,762	0	122,037	-12.68%		
ED. SERV. UNIT	0.97%	147,840	0.96%	147,746	-0.04%	(94)	-0.06%	0	147,840	0	147,746	-0.06%		
COMMUNITY COLLEGE	3.64%	553,454	3.68%	568,255	6.42%	14,801	2.67%	0	553,454	0	568,255	2.67%		
SCHOOLS, CLASS 1-5 *	53.72%	8,164,649	52.84%	8,153,079	-5.02%	(11,569)	-0.14%	0	8,164,649	0	8,153,079	-0.14%		
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0			
SCHOOLS, BONDS	10.86%	1,651,081	11.07%	1,708,169	24.75%	57,087	3.46%	1,651,081	0	1,708,169	0	3.46%		
DAKOTA COUNTY	100.00%	15,199,341	100.00%	15,429,962	100.00%	230,621	1.52%	1,821,387	13,377,954	1,891,367	13,538,595	3.84%	1.20%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	% of Total	TOTAL VALUE	% of Total				Average Rates	Average Rates				
AGLAND REAL	17.53%	141,579,190	17.43%	141,517,095	-1.58%	(62,095)	-0.04%	1.5027	1.5323					
AGIMPRV & FRMSITE	0.88%	7,136,060	0.90%	7,274,450	3.53%	138,390	1.94%	1.5107	1.5423					
RESIDENTIAL REAL **	46.47%	375,442,200	47.47%	385,319,625	251.74%	9,877,425	2.63%	1.9588	1.9692					
COMM.&IND.&MINRL REAL	24.88%	201,027,835	24.71%	200,599,395	-10.92%	(428,440)	-0.21%	1.9941	2.0295					
RAILROAD REAL	0.80%	6,502,611	0.81%	6,583,786	2.07%	81,175	1.25%	1.8281	1.8344					
PUBLIC SERVICE REAL	0.16%	1,284,140	0.18%	1,451,084	4.25%	166,944	13.00%	1.9449	1.9441					
SUBTOTAL-REAL	90.73%	732,972,036	91.49%	742,745,435	249.09%	9,773,399	1.33%	1.8748	1.8968					
AGRIC PERSONAL	0.99%	7,999,025	1.03%	8,379,761	9.70%	380,736	4.76%	1.5490	1.5692					
COMM PERSONAL	7.44%	60,084,669	6.58%	53,406,644	-170.20%	(6,678,025)	-11.11%	2.0012	2.0023					
RAILROAD PERSONAL	0.18%	1,472,191	0.17%	1,410,759	-1.57%	(61,432)	-4.17%	1.8339	1.8416					
PUBLIC SERVICE PERSONAL	0.66%	5,338,291	0.72%	5,847,324	12.97%	509,033	9.54%	1.9527	1.9568					
SUBTOTAL - PERSONAL	9.27%	74,894,176	8.51%	69,044,488	-149.09%	(5,849,688)	-7.81%	1.9462	1.9426					
DAKOTA COUNTY	100.00%	807,866,212	100.00%	811,789,923	100.00%	3,923,711	0.49%	1.8814	1.9007					

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	% of Total				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	14.00%	2,127,493	14.05%	2,168,399	17.74%	40,906	1.92%	97,448	2,030,045	103,543	2,064,856	6.25%	1.71%	
AGIMPRV & FRMSITE	0.71%	107,807	0.73%	112,197	1.90%	4,390	4.07%	5,162	102,646	5,519	106,678	6.92%	3.93%	
RESIDENTIAL REAL **	48.38%	7,354,027	49.18%	7,587,874	101.40%	233,847	3.18%	967,669	6,386,357	1,009,562	6,578,312	4.33%	3.01%	
COMM.&IND.&MINRL REAL	26.37%	4,008,606	26.39%	4,071,249	27.16%	62,643	1.56%	550,596	3,458,010	584,394	3,486,855	6.14%	0.83%	
RAILROAD REAL	0.78%	118,872	0.78%	120,773	0.82%	1,902	1.60%	15,305	103,567	15,625	105,148	2.10%	1.53%	
PUBLIC SERVICE REAL	0.16%	24,976	0.18%	28,211	1.40%	3,236	12.96%	3,115	21,861	3,569	24,642	14.59%	12.72%	
SUBTOTAL-REAL	90.41%	13,741,781	91.31%	14,088,704	150.43%	346,923	2.52%	1,639,295	12,102,486	1,722,212	12,366,492	5.06%	2.18%	
AGRIC PERSONAL	0.82%	123,902	0.85%	131,492	3.29%	7,590	6.13%	7,680	116,222	8,217	123,275	7.00%	6.07%	
COMM PERSONAL	7.91%	1,202,417	6.93%	1,069,364	-57.69%	(133,053)	-11.07%	158,065	1,044,352	143,209	926,156	-9.40%	-11.32%	
RAILROAD PERSONAL	0.18%	26,999	0.17%	25,980	-0.44%	(1,019)	-3.77%	3,509	23,490	3,401	22,579	-3.88%	-3.88%	
PUBLIC SERVICE PERSONAL	0.69%	104,242	0.74%	114,422	4.41%	10,180	9.77%	12,839	91,403	14,329	100,093	11.60%	9.51%	
SUBTOTAL - PERSONAL	9.59%	1,457,560	8.69%	1,341,259	-50.43%	(116,302)	-7.98%	182,092	1,275,468	169,155	1,172,103	-7.10%	-8.10%	
DAKOTA COUNTY	100.00%	15,199,341	100.00%	15,429,962	100.00%	230,621	1.52%	1,821,387	13,377,954	1,891,367	13,538,595	3.84%	1.20%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

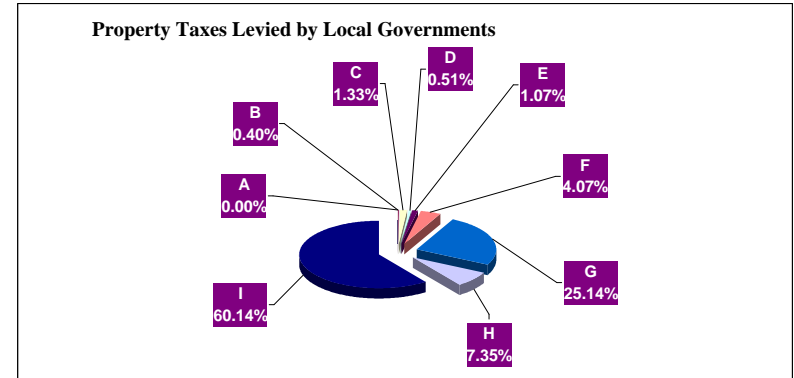
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

23 DAWES COUNTY

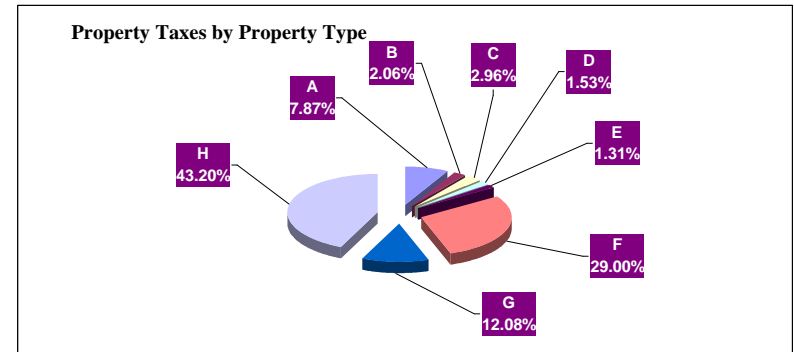
County Seat: Chadron, NE
 County Population: 9,060
 Real Property Taxable Records: 7,049
 Personal Property Schedules: 683

2002 Levels of Value:
 Residential: 93%
 Commercial: 99%
 Agricultural: 75%

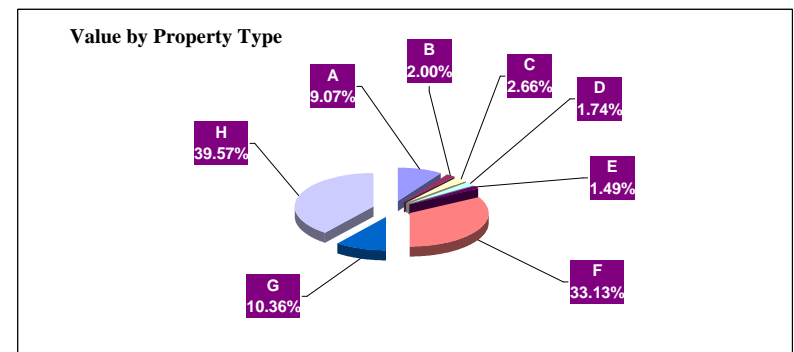
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	363,722,040	27,294	0.0075%	0.40%
C	FIRE DISTRICTS	221,580,203	91,483	0.0413%	1.33%
D	EDUC. SERV. UNIT	205,484,442	35,095	0.0171%	0.51%
E	NAT. RESOURCE DIST.	363,722,040	73,730	0.0203%	1.07%
F	COMMUNITY COLLEGE	363,722,040	281,048	0.0773%	4.07%
G	COUNTY	363,722,040	1,734,627	0.4769%	25.14%
H	CITY OR VILLAGE	142,141,837	507,469	0.3570%	7.35%
I	SCHOOL DISTRICTS	363,722,040	4,149,688	1.1409%	60.14%
	DAWES COUNTY	363,722,040	6,900,433	1.8972%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	32,987,045	543,403	1.6473%	7.87%
B	PUBLIC SERVIC ENTITIES	7,269,389	141,935	1.9525%	2.06%
C	COMM. & INDUST. EQUIP.	9,663,544	204,059	2.1116%	2.96%
D	AGRIC. MACH. & EQUIP.	6,331,172	105,276	1.6628%	1.53%
E	AG-OUTBLDG & FARMSITE LAND	5,403,055	90,221	1.6698%	1.31%
F	AGRICULTURAL LAND	120,486,035	2,000,963	1.6607%	29.00%
G	COMM., INDUST., & MINERAL	37,667,395	833,537	2.2129%	12.08%
H	RESIDENTIAL **	143,914,405	2,981,039	2.0714%	43.20%
	DAWES COUNTY	363,722,040	6,900,433	1.8972%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	32,987,045	9.07%
B	PUBLIC SERVIC ENTITIES	7,269,389	2.00%
C	COMM. & INDUST. EQUIP.	9,663,544	2.66%
D	AGRIC. MACH. & EQUIP.	6,331,172	1.74%
E	AG-OUTBLDG & FARMSITE LAND	5,403,055	1.49%
F	AGRICULTURAL LAND	120,486,035	33.13%
G	COMM., INDUST., & MINERAL	37,667,395	10.36%
H	RESIDENTIAL **	143,914,405	39.57%
	DAWES COUNTY	363,722,040	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

23 DAWES COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	347,546,211	363,722,040	16,175,829	4.65%			0.4851	0.4769				
TOWNSHIP	0	0	0									
CITY OR VILLAGE	129,362,235	142,141,837	12,779,602	9.88%			0.4391	0.3570				
FIRE DIST.	218,183,976	221,580,203	3,396,227	1.56%			0.0415	0.0413				
NAT. RESOURCE DIST.	347,546,211	363,722,040	16,175,829	4.65%			0.0211	0.0203				
MISC. DIST.	347,546,211	363,722,040	16,175,829	4.65%			0.0078	0.0075				
ED. SERV. UNIT	203,524,551	205,484,442	1,959,891	0.96%			0.0174	0.0171				
COMMUNITY COLLEGE	347,546,211	363,722,040	16,175,829	4.65%			0.0779	0.0773				
SCHOOLS, CLASS 1-5	347,546,211	363,722,040	16,175,829	4.65%			0.9837	0.9527				
SCHOOLS, CLASS 6	3,640,052	3,732,084	92,032	2.53%								
SCHOOLS, BONDS	479,361,661	497,486,738	18,125,077	3.78%			0.1235	0.1376				
DAWES COUNTY	347,546,211	363,722,040	16,175,829	4.65%			1.9456	1.8972				

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	% of Total				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	24.93%	1,685,846	25.14%	1,734,627	35.22%	48,781	2.89%	0	1,685,846	0	1,734,627	2.89%		
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
CITY OR VILLAGE	8.40%	567,968	7.35%	507,469	-43.68%	(60,499)	-10.65%	131,545	436,424	73,372	434,098	-44.22%	-0.53%	
FIRE DIST.	1.34%	90,514	1.33%	91,483	0.70%	969	1.07%	0	90,514	0	91,483	1.07%		
NAT. RESOURCE DIST.	1.09%	73,447	1.07%	73,730	0.20%	283	0.39%	0	73,447	0	73,730	0.39%		
MISC. DIST.	0.40%	27,275	0.40%	27,294	0.01%	18	0.07%	0	27,275	0	27,294	0.07%		
ED. SERV. UNIT	0.52%	35,418	0.51%	35,095	-0.23%	(323)	-0.91%	0	35,418	0	35,095	-0.91%		
COMMUNITY COLLEGE	4.00%	270,634	4.07%	281,048	7.52%	10,414	3.85%	0	270,634	0	281,048	3.85%		
SCHOOLS, CLASS 1-5 *	50.56%	3,418,663	50.22%	3,465,238	33.63%	46,576	1.36%	0	3,418,663	0	3,465,238	1.36%		
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0			
SCHOOLS, BONDS	8.76%	592,176	9.92%	684,449	66.63%	92,274	15.58%	592,176	0	684,449	0	15.58%		
DAWES COUNTY	100.00%	6,761,941	100.00%	6,900,433	100.00%	138,492	2.05%	723,721	6,038,221	757,821	6,142,612	4.71%	1.73%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	% of Total	TOTAL VALUE	% of Total				Average Rates	Average Rates				
AGLAND REAL	35.05%	121,803,130	33.13%	120,486,035	-8.14%	(1,317,095)	-1.08%		1.6870	1.6607				
AGIMPRV & FRMSITE	1.56%	5,429,395	1.49%	5,403,055	-0.16%	(26,340)	-0.49%		1.6954	1.6698				
RESIDENTIAL REAL **	39.75%	138,143,475	39.57%	143,914,405	35.68%	5,770,930	4.18%		2.1535	2.0714				
COMM.&IND.&MINRL REAL	8.04%	27,942,186	10.36%	37,667,395	60.12%	9,725,209	34.80%		2.3093	2.2129				
RAILROAD REAL	7.40%	25,710,337	7.49%	27,243,877	9.48%	1,533,540	5.96%		1.7199	1.6466				
PUBLIC SERVICE REAL	0.31%	1,075,833	0.31%	1,113,092	0.23%	37,259	3.46%		1.9775	1.9356				
SUBTOTAL-REAL	92.10%	320,104,356	92.33%	335,827,859	97.20%	15,723,503	4.91%		1.9464	1.8986				
AGRIC PERSONAL	1.69%	5,878,639	1.74%	6,331,172	2.80%	452,533	7.70%		1.6856	1.6628				
COMM PERSONAL	2.77%	9,610,739	2.66%	9,663,544	0.33%	52,805	0.55%		2.1692	2.1116				
RAILROAD PERSONAL	1.65%	5,741,606	1.58%	5,743,168	0.01%	1,562	0.03%		1.7217	1.6506				
PUBLIC SERVICE PERSONAL	1.79%	6,210,871	1.69%	6,156,297	-0.34%	(54,574)	-0.88%		2.0139	1.9556				
SUBTOTAL - PERSONAL	7.90%	27,441,855	7.67%	27,894,181	2.80%	452,326	1.65%		1.9368	1.8804				
DAWES COUNTY	100.00%	347,546,211	100.00%	363,722,040	100.00%	16,175,829	4.65%		1.9456	1.8972				

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	% of Total				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	30.39%	2,054,783	29.00%	2,000,963	-38.86%	(53,820)	-2.62%	111,056	1,943,727	113,785	1,887,179	2.46%	-2.91%	
AGIMPRV & FRMSITE	1.36%	92,051	1.31%	90,221	-1.32%	(1,830)	-1.99%	4,895	87,156	5,032	85,190	2.79%	-2.26%	
RESIDENTIAL REAL **	43.99%	2,974,886	43.20%	2,981,039	4.44%	6,153	0.21%	409,524	2,565,363	412,261	2,568,779	0.67%	0.13%	
COMM.&IND.&MINRL REAL	9.54%	645,265	12.08%	833,537	135.94%	188,271	29.18%	104,191	541,074	134,591	698,946	29.18%	29.18%	
RAILROAD REAL	6.54%	442,183	6.50%	448,604	4.64%	6,421	1.45%	33,929	408,254	32,178	416,426	-5.16%	2.00%	
PUBLIC SERVICE REAL	0.31%	21,275	0.31%	21,545	0.20%	271	1.27%	2,438	18,837	2,575	18,971	5.63%	0.71%	
SUBTOTAL-REAL	92.14%	6,230,444	92.40%	6,375,910	105.04%	145,465	2.33%	666,033	5,564,411	700,421	5,675,489	5.16%	2.00%	
AGRIC PERSONAL	1.47%	99,091	1.53%	105,276	4.47%	6,185	6.24%	5,151	93,940	5,837	99,439	13.31%	5.85%	
COMM PERSONAL	3.08%	208,474	2.96%	204,059	-3.19%	(4,416)	-2.12%	30,234	178,240	30,170	173,889	-0.21%	-2.44%	
RAILROAD PERSONAL	1.46%	98,852	1.37%	94,799	-2.93%	(4,052)	-4.10%	7,599	91,252	6,867	87,933	-9.64%	-3.64%	
PUBLIC SERVICE PERSONAL	1.85%	125,080	1.74%	120,390	-3.39%	(4,691)	-3.75%	14,703	110,378	14,527	105,863	-1.19%	-4.09%	
SUBTOTAL - PERSONAL	7.86%	531,497	7.60%	524,523	-5.04%	(6,974)	-1.31%	57,687	473,810	57,400	467,123	-0.50%	-1.41%	
DAWES COUNTY	100.00%	6,761,941	100.00%	6,900,433	100.00%	138,492	2.05%	723,721	6,038,221	757,821	6,142,612	4.71%	1.73%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

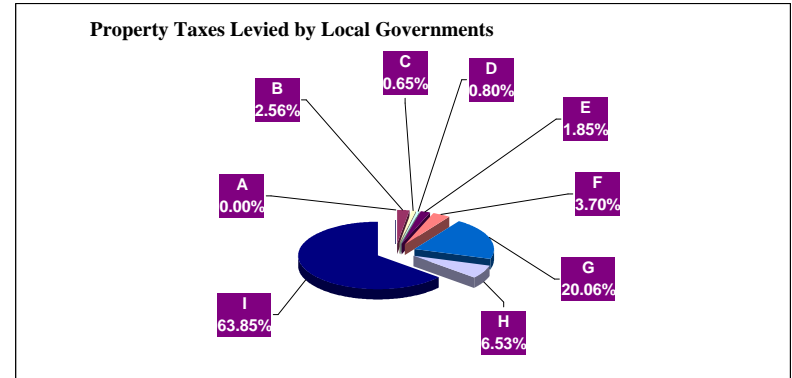
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

24 DAWSON COUNTY

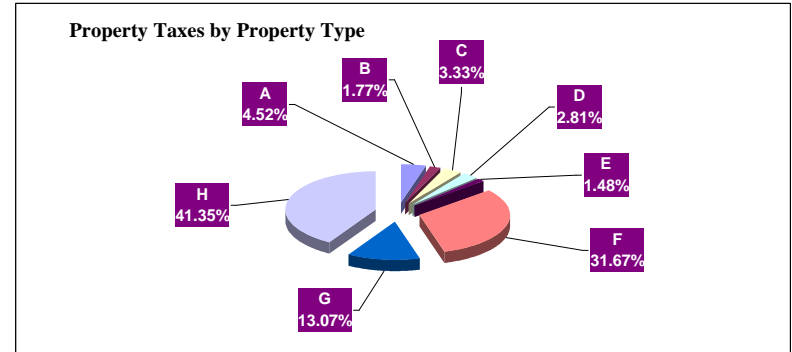
County Seat: Lexington, NE
 County Population: 24,365
 Real Property Taxable Records: 14,356
 Personal Property Schedules: 1,823

2002 Levels of Value:
 Residential: 94%
 Commercial: 100%
 Agricultural: 74%

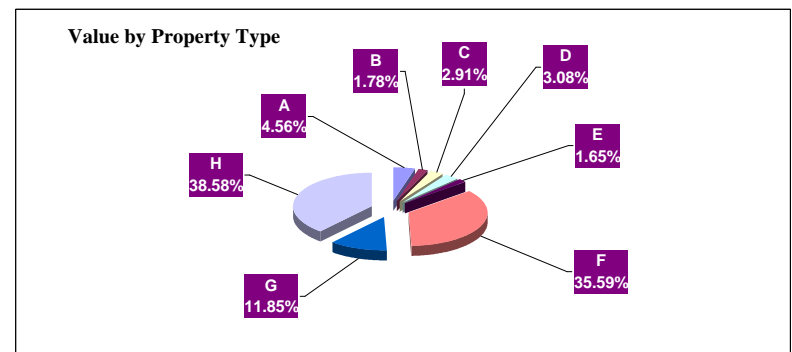
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	2,234,581,559	625,403	0.0280%	2.56%
C	FIRE DISTRICTS	820,325,265	158,555	0.0193%	0.65%
D	EDUC. SERV. UNIT	1,292,081,962	195,280	0.0151%	0.80%
E	NAT. RESOURCE DIST.	1,292,081,961	450,807	0.0349%	1.85%
F	COMMUNITY COLLEGE	1,292,081,961	904,459	0.0700%	3.70%
G	COUNTY	1,292,081,961	4,899,188	0.3792%	20.06%
H	CITY OR VILLAGE	471,756,695	1,595,807	0.3383%	6.53%
I	SCHOOL DISTRICTS	1,292,081,968	15,595,152	1.2070%	63.85%
	DAWSON COUNTY	1,292,081,961	24,424,651	1.8903%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	58,887,552	1,103,811	1.8744%	4.52%
B	PUBLIC SERVIC ENTITIES	23,013,495	432,173	1.8779%	1.77%
C	COMM. & INDUST. EQUIP.	37,557,117	813,844	2.1669%	3.33%
D	AGRIC. MACH. & EQUIP.	39,782,989	686,571	1.7258%	2.81%
E	AG-OUTBLDG & FARMSITE LAND	21,332,697	360,877	1.6917%	1.48%
F	AGRICULTURAL LAND	459,862,606	7,734,889	1.6820%	31.67%
G	COMM., INDUST., & MINERAL	153,135,490	3,192,397	2.0847%	13.07%
H	RESIDENTIAL **	498,510,015	10,100,088	2.0261%	41.35%
	DAWSON COUNTY	1,292,081,961	24,424,651	1.8903%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	58,887,552	4.56%
B	PUBLIC SERVIC ENTITIES	23,013,495	1.78%
C	COMM. & INDUST. EQUIP.	37,557,117	2.91%
D	AGRIC. MACH. & EQUIP.	39,782,989	3.08%
E	AG-OUTBLDG & FARMSITE LAND	21,332,697	1.65%
F	AGRICULTURAL LAND	459,862,606	35.59%
G	COMM., INDUST., & MINERAL	153,135,490	11.85%
H	RESIDENTIAL **	498,510,015	38.58%
	DAWSON COUNTY	1,292,081,961	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

24 DAWSON COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE			Average Rates	Average Rates				
COUNTY		1,247,312,823		1,292,081,961	44,769,138	3.59%		0.3832		0.3792		
TOWNSHIP		0		0	0							
CITY OR VILLAGE		468,539,303		471,756,695	3,217,392	0.69%		0.3340		0.3383		
FIRE DIST.		778,773,524		820,325,265	41,551,741	5.34%		0.0190		0.0193		
NAT. RESOURCE DIST.		1,247,312,823		1,292,081,961	44,769,138	3.59%		0.0343		0.0349		
MISC. DIST.		2,149,961,017		2,234,581,559	84,620,542	3.94%		0.0284		0.0280		
ED. SERV. UNIT		1,247,312,825		1,292,081,962	44,769,137	3.59%		0.0151		0.0151		
COMMUNITY COLLEGE		1,247,312,823		1,292,081,961	44,769,138	3.59%		0.0704		0.0700		
SCHOOLS, CLASS 1-5		1,247,312,819		1,292,081,968	44,769,149	3.59%		1.0392		1.0315		
SCHOOLS, CLASS 6		0		0	0							
SCHOOLS, BONDS		1,647,113,782		1,725,308,262	78,194,480	4.75%		0.1352		0.1314		
DAWSON COUNTY		1,247,312,823		1,292,081,961	44,769,138	3.59%		1.9070		1.8903		

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	20.09%	4,779,178	20.06%	4,899,188	18.79%	120,010	2.51%	239,546	4,539,632	318,692	4,580,496	33.04%	0.90%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
CITY OR VILLAGE	6.58%	1,565,105	6.53%	1,595,807	4.81%	30,702	1.96%	651,939	913,167	586,898	1,008,909	-9.98%	10.48%	
FIRE DIST.	0.62%	147,763	0.65%	158,555	1.69%	10,792	7.30%	26,558	121,205	31,083	127,472	17.04%	5.17%	
NAT. RESOURCE DIST.	1.80%	427,206	1.85%	450,807	3.69%	23,601	5.52%	0	427,206	0	450,807		5.52%	
MISC. DIST.	2.56%	610,098	2.56%	625,403	2.40%	15,305	2.51%	154,500	455,598	153,894	471,509	-0.39%	3.49%	
ED. SERV. UNIT	0.79%	188,472	0.80%	195,280	1.07%	6,808	3.61%	0	188,472	0	195,280		3.61%	
COMMUNITY COLLEGE	3.69%	878,470	3.70%	904,459	4.07%	25,989	2.96%	0	878,470	0	904,459		2.96%	
SCHOOLS, CLASS 1-5 *	54.50%	12,962,587	54.57%	13,327,392	57.11%	364,805	2.81%	0	12,962,587	0	13,327,392		2.81%	
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0			
SCHOOLS, BONDS	9.36%	2,226,954	9.28%	2,267,761	6.39%	40,807	1.83%	2,226,954	0	2,267,761	0	1.83%		
DAWSON COUNTY	100.00%	23,785,833	100.00%	24,424,651	100.00%	638,819	2.69%	3,299,497	20,486,336	3,358,328	21,066,323	1.78%	2.83%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE				Average Rates	Average Rates				
AGLAND REAL	34.77%	433,676,748	35.59%	459,862,606	58.49%	26,185,858	6.04%		1.6849		1.6820			
AGIMPRV & FRMSITE	2.60%	32,464,553	1.65%	21,332,697	-24.87%	(11,131,856)	-34.29%		1.6931		1.6917			
RESIDENTIAL REAL **	38.41%	479,081,650	38.58%	498,510,015	43.40%	19,428,365	4.06%		2.0473		2.0261			
COMM.&IND.&MINRL REAL	12.25%	152,792,322	11.85%	153,135,490	0.77%	343,168	0.22%		2.1165		2.0847			
RAILROAD REAL	3.45%	43,085,634	3.68%	47,544,181	9.96%	4,458,547	10.35%		1.8889		1.8744			
PUBLIC SERVICE REAL	0.24%	3,025,883	0.25%	3,187,291	0.36%	161,408	5.33%		1.8690		1.8733			
SUBTOTAL-REAL	91.73%	1,144,126,790	91.60%	1,183,572,280	88.11%	39,445,490	3.45%		1.9027		1.8874			
AGRIC PERSONAL	2.84%	35,440,541	3.08%	39,782,989	9.70%	4,342,448	12.25%		1.7267		1.7258			
COMM PERSONAL	3.14%	39,107,480	2.91%	37,557,117	-3.46%	(1,550,363)	-3.96%		2.2088		2.1669			
RAILROAD PERSONAL	0.84%	10,501,463	0.88%	11,343,371	1.88%	841,908	8.02%		1.8889		1.8744			
PUBLIC SERVICE PERSONAL	1.45%	18,136,549	1.53%	19,826,204	3.77%	1,689,655	9.32%		1.8898		1.8787			
SUBTOTAL - PERSONAL	8.27%	103,186,033	8.40%	108,509,681	11.89%	5,323,648	5.16%		1.9546		1.9219			
DAWSON COUNTY	100.00%	1,247,312,823	100.00%	1,292,081,961	100.00%	44,769,138	3.59%		1.9070		1.8903			

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	30.72%	7,307,011	31.67%	7,734,889	66.98%	427,878	5.86%	520,372	6,786,639	568,572	7,166,317	9.26%	5.59%	
AGIMPRV & FRMSITE	2.31%	549,661	1.48%	360,877	-29.55%	(188,785)	-34.35%	42,625	507,037	29,132	331,745	-31.65%	-34.57%	
RESIDENTIAL REAL **	41.23%	9,808,056	41.35%	10,100,088	45.71%	292,032	2.98%	1,678,328	8,129,728	1,704,638	8,395,450	1.57%	3.27%	
COMM.&IND.&MINRL REAL	13.60%	3,233,861	13.07%	3,192,397	-6.49%	(41,464)	-1.28%	619,463	2,614,398	607,562	2,584,835	-1.92%	-1.13%	
RAILROAD REAL	3.42%	813,849	3.65%	891,189	12.11%	77,340	9.50%	120,102	693,747	133,184	758,006	10.89%	9.26%	
PUBLIC SERVICE REAL	0.24%	56,555	0.24%	59,708	0.49%	3,153	5.58%	7,185	49,370	7,957	51,751	10.74%	4.82%	
SUBTOTAL-REAL	91.52%	21,768,994	91.46%	22,339,150	89.25%	570,156	2.62%	2,988,076	18,780,918	3,051,045	19,288,105	2.11%	2.70%	
AGRIC PERSONAL	2.57%	611,942	2.81%	686,571	11.68%	74,629	12.20%	55,627	556,314	64,128	622,443	15.28%	11.89%	
COMM PERSONAL	3.63%	863,788	3.33%	813,844	-7.82%	(49,945)	-5.78%	181,579	682,210	163,513	650,330	-9.95%	-4.67%	
RAILROAD PERSONAL	0.83%	198,366	0.87%	212,622	2.23%	14,256	7.19%	29,290	169,076	31,792	180,830	8.54%	6.95%	
PUBLIC SERVICE PERSONAL	1.44%	342,743	1.52%	372,465	4.65%	29,723	8.67%	44,925	297,818	47,849	324,616	6.51%	9.00%	
SUBTOTAL - PERSONAL	8.48%	2,016,839	8.54%	2,085,502	10.75%	68,663	3.40%	311,421	1,705,418	307,283	1,778,219	-1.33%	4.27%	
DAWSON COUNTY	100.00%	23,785,833	100.00%	24,424,651	100.00%	638,819	2.69%	3,299,497	20,486,336	3,358,328	21,066,323	1.78%	2.83%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

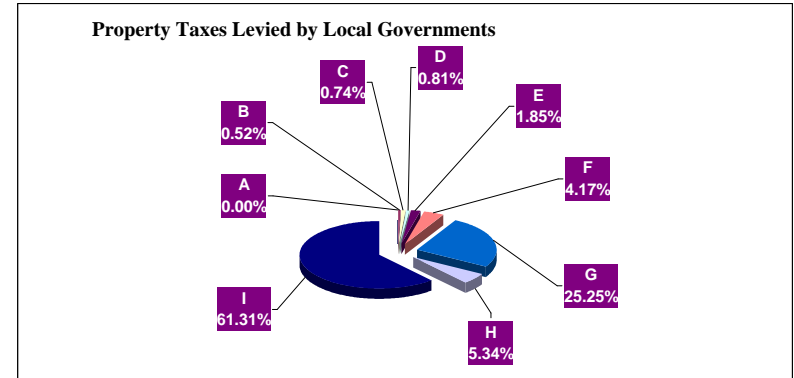
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

25 DEUEL COUNTY

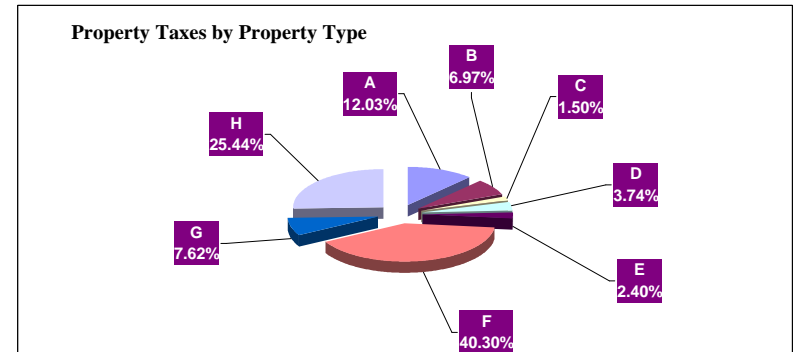
County Seat: Chappell, NE
 County Population: 2,098
 Real Property Taxable Records: 2,376
 Personal Property Schedules: 298

2002 Levels of Value:
 Residential: 94%
 Commercial: 96%
 Agricultural: 79%

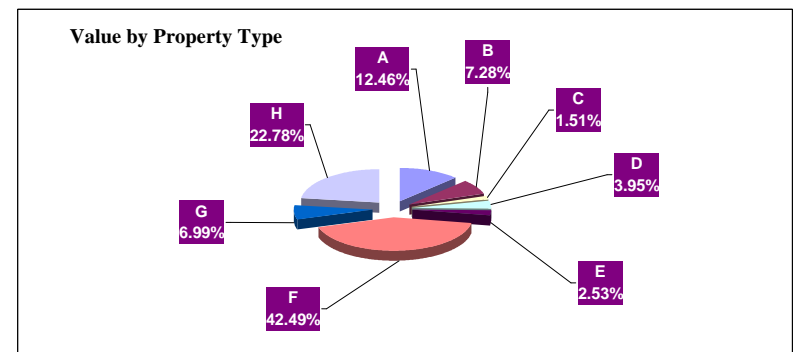
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	263,044,296	17,086	0.0065%	0.52%
C	FIRE DISTRICTS	138,768,300	24,309	0.0175%	0.74%
D	EDUC. SERV. UNIT	176,274,154	26,441	0.0150%	0.81%
E	NAT. RESOURCE DIST.	176,274,154	60,347	0.0342%	1.85%
F	COMMUNITY COLLEGE	176,274,154	136,207	0.0773%	4.17%
G	COUNTY	176,274,154	824,657	0.4678%	25.25%
H	CITY OR VILLAGE	37,505,854	174,560	0.4654%	5.34%
I	SCHOOL DISTRICTS	176,274,154	2,002,650	1.1361%	61.31%
	DEUEL COUNTY	176,274,154	3,266,259	1.8529%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	21,969,099	392,961	1.7887%	12.03%
B	PUBLIC SERVIC ENTITIES	12,832,101	227,706	1.7745%	6.97%
C	COMM. & INDUST. EQUIP.	2,663,685	48,934	1.8371%	1.50%
D	AGRIC. MACH. & EQUIP.	6,969,564	122,049	1.7512%	3.74%
E	AG-OUTBLDG & FARMSITE LAND	4,468,033	78,329	1.7531%	2.40%
F	AGRICULTURAL LAND	74,896,595	1,316,257	1.7574%	40.30%
G	COMM., INDUST., & MINERAL	12,318,767	249,028	2.0215%	7.62%
H	RESIDENTIAL **	40,156,310	830,995	2.0694%	25.44%
	DEUEL COUNTY	176,274,154	3,266,259	1.8529%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	21,969,099	12.46%
B	PUBLIC SERVIC ENTITIES	12,832,101	7.28%
C	COMM. & INDUST. EQUIP.	2,663,685	1.51%
D	AGRIC. MACH. & EQUIP.	6,969,564	3.95%
E	AG-OUTBLDG & FARMSITE LAND	4,468,033	2.53%
F	AGRICULTURAL LAND	74,896,595	42.49%
G	COMM., INDUST., & MINERAL	12,318,767	6.99%
H	RESIDENTIAL **	40,156,310	22.78%
	DEUEL COUNTY	176,274,154	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

25 DEUEL COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE		TOTAL VALUE				Average Rates	Average Rates				
COUNTY	168,201,205		176,274,154		8,072,949	4.80%	0.4678	0.4678				
TOWNSHIP	0		0		0							
CITY OR VILLAGE	36,268,784		37,505,854		1,237,070	3.41%	0.5023	0.4654				
FIRE DIST.	131,932,421		138,768,300		6,835,879	5.18%	0.0179	0.0175				
NAT. RESOURCE DIST.	168,201,205		176,274,154		8,072,949	4.80%	0.0340	0.0342				
MISC. DIST.	250,915,969		263,044,296		12,128,327	4.83%	0.0065	0.0065				
ED. SERV. UNIT	168,201,205		176,274,154		8,072,949	4.80%	0.0150	0.0150				
COMMUNITY COLLEGE	168,201,205		176,274,154		8,072,949	4.80%	0.0779	0.0773				
SCHOOLS, CLASS 1-5	168,201,205		176,274,154		8,072,949	4.80%	1.0094	1.0906				
SCHOOLS, CLASS 6	0		0		0							
SCHOOLS, BONDS	101,200,680		105,716,233		4,515,553	4.46%	0.0759	0.0759				
DEUEL COUNTY	168,201,205		176,274,154		8,072,949	4.80%	1.7819	1.8529				

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES		TOTAL TAXES					Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	26.25%	786,890		824,657		14.04%	37,768	4.80%	31,969	754,921	32,016	792,642	0.15%	5.00%
TOWNSHIP	0.00%	0		0		0.00%	0		0	0	0	0		
CITY OR VILLAGE	6.08%	182,188		174,560		-2.83%	(7,628)	-4.19%	30,517	151,671	0	174,560	-100.00%	15.09%
FIRE DIST.	0.79%	23,590		24,309		0.27%	719	3.05%	0	23,590	0	24,309		3.05%
NAT. RESOURCE DIST.	1.91%	57,227		60,347		1.16%	3,120	5.45%	0	57,227	0	60,347		5.45%
MISC. DIST.	0.55%	16,393		17,086		0.26%	693	4.23%	0	16,393	0	17,086		4.23%
ED. SERV. UNIT	0.84%	25,230		26,441		0.45%	1,211	4.80%	0	25,230	0	26,441		4.80%
COMMUNITY COLLEGE	4.37%	130,953		136,207		1.95%	5,254	4.01%	0	130,953	0	136,207		4.01%
SCHOOLS, CLASS 1-5 *	56.65%	1,697,867		1,922,419		83.46%	224,552	13.23%	0	1,697,867	0	1,922,419		13.23%
SCHOOLS, CLASS 6 *		0		0			0		0	0	0	0		
SCHOOLS, BONDS	2.56%	76,856		80,231		1.25%	3,374	4.39%	76,856	0	80,231	0	4.39%	
DEUEL COUNTY	100.00%	2,997,195	100.00%	3,266,259	100.00%	10.00%	269,064	8.98%	139,342	2,857,853	112,246	3,154,013	-19.45%	10.36%

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE		TOTAL VALUE					Average Rates	Average Rates				
AGLAND REAL	44.55%	74,939,905		74,896,595		-0.54%	(43,310)	-0.06%	1.6789	1.7574				
AGIMPRV & FRMSITE	2.38%	3,995,550		4,468,033		5.85%	472,483	11.83%	1.6716	1.7531				
RESIDENTIAL REAL **	21.12%	35,527,007		40,156,310		57.34%	4,629,303	13.03%	2.0210	2.0694				
COMM.&IND.&MINRL REAL	7.21%	12,119,528		12,318,767		2.47%	199,239	1.64%	1.9894	2.0215				
RAILROAD REAL	9.55%	16,068,069		17,734,696		20.64%	1,666,627	10.37%	1.7186	1.7887				
PUBLIC SERVICE REAL	0.82%	1,378,797		1,506,126		1.58%	127,329	9.23%	1.6921	1.7535				
SUBTOTAL-REAL	85.63%	144,028,856	85.71%	151,080,527	87.35%	7,051,671	4.90%	1.7938	1.8654					
AGRIC PERSONAL	3.83%	6,449,534		6,969,564		6.44%	520,030	8.06%	1.6692	1.7512				
COMM PERSONAL	1.62%	2,722,933		2,663,685		-0.73%	(59,248)	-2.18%	1.8138	1.8371				
RAILROAD PERSONAL	2.33%	3,919,590		4,234,403		3.90%	314,813	8.03%	1.7186	1.7887				
PUBLIC SERVICE PERSONAL	6.59%	11,080,292		11,325,975		3.04%	245,683	2.22%	1.7082	1.7773				
SUBTOTAL - PERSONAL	14.37%	24,172,349	14.29%	25,193,627	12.65%	1,021,278	4.22%	1.7114	1.7783					
DEUEL COUNTY	100.00%	168,201,205	100.00%	176,274,154	100.00%	8,072,949	4.80%	1.7819	1.8529					

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES		TOTAL TAXES					Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	41.98%	1,258,141		1,316,257		21.60%	58,116	4.62%	47,918	1,210,223	47,172	1,269,085	-1.56%	4.86%
AGIMPRV & FRMSITE	2.23%	66,790		78,329		4.29%	11,539	17.28%	2,672	64,118	2,928	75,402	9.58%	17.60%
RESIDENTIAL REAL **	23.96%	717,997		830,995		42.00%	112,999	15.74%	44,018	673,979	29,458	801,538	-33.08%	18.93%
COMM.&IND.&MINRL REAL	8.04%	241,109		249,028		2.94%	7,919	3.28%	14,958	226,151	6,645	242,383	-55.57%	7.18%
RAILROAD REAL	9.21%	276,151		317,220		15.26%	41,069	14.87%	12,045	264,106	10,764	306,456	-10.63%	16.04%
PUBLIC SERVICE REAL	0.78%	23,331		26,410		1.14%	3,079	13.20%	861	22,471	667	25,743	-22.48%	14.56%
SUBTOTAL-REAL	86.20%	2,583,519	86.28%	2,818,240	87.24%	234,721	9.09%	122,471	2,461,048	97,633	2,720,607	-20.28%	10.55%	
AGRIC PERSONAL	3.59%	107,656		122,049		5.35%	14,393	13.37%	4,126	103,530	4,617	117,432	11.90%	13.43%
COMM PERSONAL	1.65%	49,387		48,934		-0.17%	(454)	-0.92%	2,273	47,114	1,271	47,663	-44.08%	1.16%
RAILROAD PERSONAL	2.25%	67,363		75,741		3.11%	8,377	12.44%	2,938	64,425	2,570	73,171	-12.53%	13.57%
PUBLIC SERVICE PERSONAL	6.31%	189,270		201,296		4.47%	12,026	6.35%	7,534	181,735	6,155	195,141	-18.31%	7.38%
SUBTOTAL - PERSONAL	13.80%	413,676	13.72%	448,019	12.76%	34,343	8.30%	16,872	396,805	14,613	433,406	-13.39%	9.22%	
DEUEL COUNTY	100.00%	2,997,195	100.00%	3,266,259	100.00%	269,064	8.98%	139,342	2,857,853	112,246	3,154,013	-19.45%	10.36%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

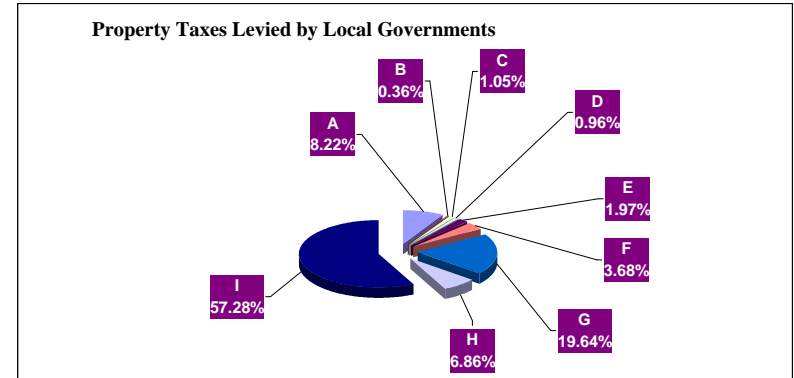
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

26 DIXON COUNTY

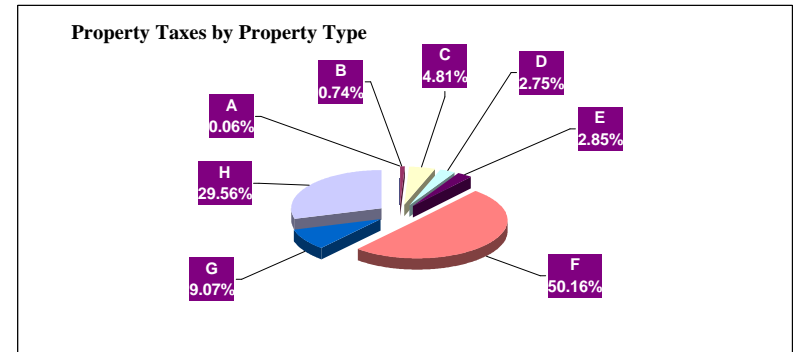
County Seat: Ponca, NE
 County Population: 6,339
 Real Property Taxable Records: 5,359
 Personal Property Schedules: 690

2002 Levels of Value:
 Residential: 95%
 Commercial: 96%
 Agricultural: 75%

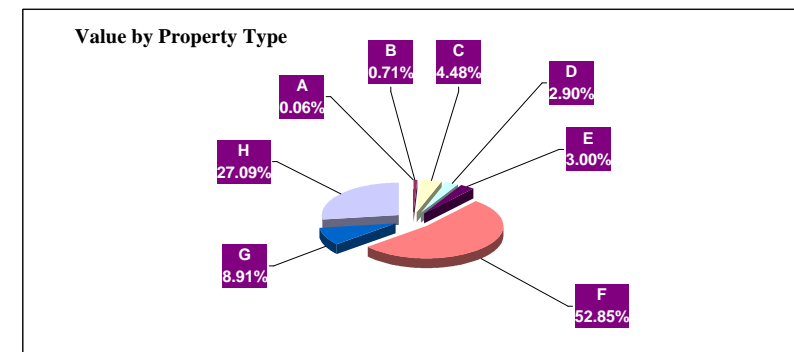
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	362,643,415	608,059	0.1677%	8.22%
B	MISCELLANEOUS DIST.	388,433,636	26,336	0.0068%	0.36%
C	FIRE DISTRICTS	296,256,294	77,486	0.0262%	1.05%
D	EDUC. SERV. UNIT	388,433,636	70,695	0.0182%	0.96%
E	NAT. RESOURCE DIST.	388,433,636	145,476	0.0375%	1.97%
F	COMMUNITY COLLEGE	388,433,636	271,904	0.0700%	3.68%
G	COUNTY	388,433,636	1,452,392	0.3739%	19.64%
H	CITY OR VILLAGE	96,152,526	507,241	0.5275%	6.86%
I	SCHOOL DISTRICTS	388,433,636	4,237,003	1.0908%	57.28%
	DIXON COUNTY	388,433,636	7,396,592	1.9042%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	237,655	4,132	1.7388%	0.06%
B	PUBLIC SERVIC ENTITIES	2,764,234	54,605	1.9754%	0.74%
C	COMM. & INDUST. EQUIP.	17,384,975	355,762	2.0464%	4.81%
D	AGRIC. MACH. & EQUIP.	11,266,938	203,722	1.8081%	2.75%
E	AG-OUTBLDG & FARMSITE LAND	11,644,760	210,746	1.8098%	2.85%
F	AGRICULTURAL LAND	205,306,240	3,709,816	1.8070%	50.16%
G	COMM., INDUST., & MINERAL	34,619,199	671,153	1.9387%	9.07%
H	RESIDENTIAL **	105,209,635	2,186,656	2.0784%	29.56%
	DIXON COUNTY	388,433,636	7,396,592	1.9042%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	237,655	0.06%
B	PUBLIC SERVIC ENTITIES	2,764,234	0.71%
C	COMM. & INDUST. EQUIP.	17,384,975	4.48%
D	AGRIC. MACH. & EQUIP.	11,266,938	2.90%
E	AG-OUTBLDG & FARMSITE LAND	11,644,760	3.00%
F	AGRICULTURAL LAND	205,306,240	52.85%
G	COMM., INDUST., & MINERAL	34,619,199	8.91%
H	RESIDENTIAL **	105,209,635	27.09%
	DIXON COUNTY	388,433,636	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

26 DIXON COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002	
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates				
COUNTY	356,915,795	388,433,636	31,517,841	8.83%	0.3657	0.3739				
TOWNSHIP	334,269,615	362,643,415	28,373,800	8.49%	0.1805	0.1677				
CITY OR VILLAGE	79,625,860	96,152,526	16,526,666	20.76%	0.5245	0.5275				
FIRE DIST.	281,172,190	296,256,294	15,084,104	5.36%	0.0277	0.0262				
NAT. RESOURCE DIST.	356,915,795	388,433,636	31,517,841	8.83%	0.0388	0.0375				
MISC. DIST.	356,915,795	388,433,636	31,517,841	8.83%	0.0073	0.0068				
ED. SERV. UNIT	356,915,795	388,433,636	31,517,841	8.83%	0.0183	0.0182				
COMMUNITY COLLEGE	356,915,795	388,433,636	31,517,841	8.83%	0.0685	0.0700				
SCHOOLS, CLASS 1-5	356,915,793	388,433,636	31,517,843	8.83%	1.0252	1.0655				
SCHOOLS, CLASS 6	0	0	0							
SCHOOLS, BONDS	160,437,950	180,043,689	19,605,739	12.22%	0.0700	0.0546				
DIXON COUNTY	356,915,795	388,433,636	31,517,841	8.83%	1.8632	1.9042				

TAXES BY SUBDIVISION	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
COUNTY	19.63%	1,305,170	19.64%	1,452,392	19.72%	147,223	11.28%	0	1,305,170	0	1,452,392	0	1,452,392	11.28%
TOWNSHIP	9.07%	603,450	8.22%	608,059	0.62%	4,610	0.76%	0	603,450	0	608,059	0	608,059	0.76%
CITY OR VILLAGE	6.28%	417,601	6.86%	507,241	12.00%	89,640	21.47%	83,385	334,217	126,222	381,019	46,797	381,019	51.37%
FIRE DIST.	1.17%	77,955	1.05%	77,486	-0.06%	(469)	-0.60%	0	77,955	0	77,486	0	77,486	-0.60%
NAT. RESOURCE DIST.	2.08%	138,324	1.97%	145,476	0.96%	7,152	5.17%	0	138,324	0	145,476	0	145,476	5.17%
MISC. DIST.	0.39%	26,198	0.36%	26,336	0.02%	138	0.53%	0	26,198	0	26,336	0	26,336	0.53%
ED. SERV. UNIT	0.98%	65,316	0.96%	70,695	0.72%	5,379	8.24%	0	65,316	0	70,695	0	70,695	8.24%
COMMUNITY COLLEGE	3.68%	244,516	3.68%	271,904	3.67%	27,388	11.20%	0	244,516	0	271,904	0	271,904	11.20%
SCHOOLS, CLASS 1-5 *	55.02%	3,659,098	55.95%	4,138,714	64.23%	479,617	13.11%	0	3,659,098	0	4,138,714	0	4,138,714	13.11%
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0	0	0	
SCHOOLS, BONDS	1.69%	112,262	1.33%	98,288	-1.87%	(13,974)	-12.45%	112,262	0	98,288	0	98,288	0	-12.45%
DIXON COUNTY	100.00%	6,649,888	100.00%	7,396,592	100.00%	746,704	11.23%	195,647	6,454,241	224,510	7,172,081	7,172,081	7,172,081	14.75%

VALUE BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates					
AGLAND REAL	55.32%	197,437,120	52.85%	205,306,240	24.97%	7,869,120	3.99%	1.7706	1.8070					
AGIMPRV & FRMSITE	3.17%	11,321,789	3.00%	11,644,760	1.02%	322,971	2.85%	1.7754	1.8098					
RESIDENTIAL REAL **	27.53%	98,260,935	27.09%	105,209,635	22.05%	6,948,700	7.07%	2.0328	2.0784					
COMM.&IND.&MINRL REAL	9.70%	34,638,204	8.91%	34,619,199	-0.06%	(19,005)	-0.05%	1.9378	1.9387					
RAILROAD REAL	0.05%	175,922	0.05%	196,915	0.07%	20,993	11.93%	1.8209	1.7389					
PUBLIC SERVICE REAL	0.08%	273,495	0.08%	297,572	0.08%	24,077	8.80%	1.9717	2.0219					
SUBTOTAL-REAL	95.85%	342,107,465	91.98%	357,274,321	48.12%	15,166,856	4.43%	1.8632	1.8999					
AGRIC PERSONAL	2.88%	10,290,979	2.90%	11,266,938	3.10%	975,959	9.48%	1.7752	1.8081					
COMM PERSONAL	0.74%	2,652,684	4.48%	17,384,975	46.74%	14,732,291	555.37%	2.0929	2.0464					
RAILROAD PERSONAL	0.01%	38,965	0.01%	40,740	0.01%	1,775	4.56%	1.8208	1.7388					
PUBLIC SERVICE PERSONAL	0.51%	1,825,702	0.64%	2,466,662	2.03%	640,960	35.11%	2.0218	1.9698					
SUBTOTAL - PERSONAL	4.15%	14,808,330	8.02%	31,159,315	51.88%	16,350,985	110.42%	1.8626	1.9538					
DIXON COUNTY	100.00%	356,915,795	100.00%	388,433,636	100.00%	31,517,841	8.83%	1.8632	1.9042					

TAXES BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
AGLAND REAL	52.57%	3,495,762	50.16%	3,709,816	28.67%	214,054	6.12%	51,564	3,444,198	45,327	3,664,490	45,327	3,664,490	-12.10%
AGIMPRV & FRMSITE	3.02%	201,008	2.85%	210,746	1.30%	9,738	4.84%	3,374	197,634	2,942	207,804	2,942	207,804	-12.79%
RESIDENTIAL REAL **	30.04%	1,997,486	29.56%	2,186,656	25.33%	189,170	9.47%	105,781	1,891,705	127,620	2,059,036	127,620	2,059,036	20.65%
COMM.&IND.&MINRL REAL	10.09%	671,214	9.07%	671,153	-0.01%	(60)	-0.01%	26,730	644,484	27,813	643,340	27,813	643,340	4.05%
RAILROAD REAL	0.05%	3,203	0.05%	3,424	0.03%	221	6.89%	45	3,158	46	3,378	46	3,378	2.27%
PUBLIC SERVICE REAL	0.08%	5,393	0.08%	6,017	0.08%	624	11.57%	280	5,113	307	5,710	307	5,710	9.76%
SUBTOTAL-REAL	95.85%	6,374,066	91.77%	6,787,812	55.41%	413,746	6.49%	187,773	6,186,293	204,055	6,583,757	204,055	6,583,757	8.67%
AGRIC PERSONAL	2.75%	182,684	2.75%	203,722	2.82%	21,037	11.52%	2,638	180,046	2,441	201,281	2,441	201,281	-7.50%
COMM PERSONAL	0.83%	55,517	4.81%	355,762	40.21%	300,245	540.82%	3,206	52,311	15,765	339,997	15,765	339,997	391.68%
RAILROAD PERSONAL	0.01%	709	0.01%	708	0.00%	(1)	-0.16%	10	700	10	699	10	699	-0.09%
PUBLIC SERVICE PERSONAL	0.56%	36,912	0.66%	48,588	1.56%	11,676	31.63%	2,019	34,893	2,241	46,347	2,241	46,347	10.99%
SUBTOTAL - PERSONAL	4.15%	275,823	8.23%	608,780	44.59%	332,957	120.71%	7,874	267,949	20,456	588,324	20,456	588,324	159.80%
DIXON COUNTY	100.00%	6,649,888	100.00%	7,396,592	100.00%	746,704	11.23%	195,647	6,454,241	224,510	7,172,081	7,172,081	7,172,081	14.75%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

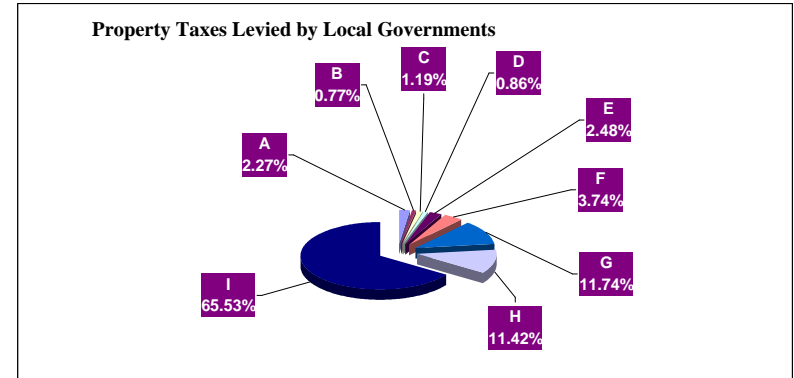
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

27 DODGE COUNTY

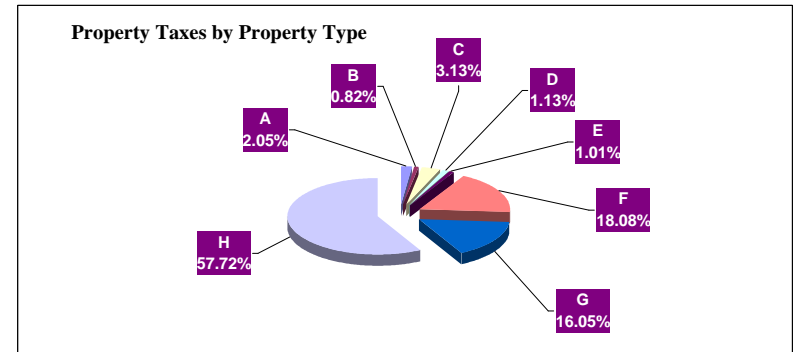
County Seat: Fremont, NE
 County Population: 36,160
 Real Property Taxable Records: 18,881
 Personal Property Schedules: 2,155

2002 Levels of Value:
 Residential: 93%
 Commercial: 96%
 Agricultural: 76%

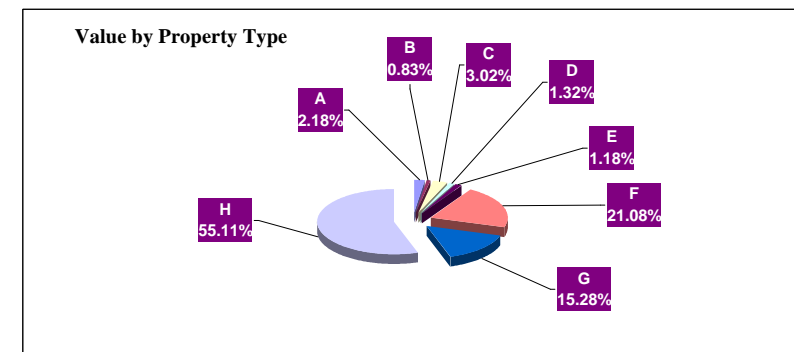
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	868,087,985	744,432	0.0858%	2.27%
B	MISCELLANEOUS DIST.	1,970,113,776	252,000	0.0128%	0.77%
C	FIRE DISTRICTS	864,423,113	391,185	0.0453%	1.19%
D	EDUC. SERV. UNIT	1,920,294,159	281,572	0.0147%	0.86%
E	NAT. RESOURCE DIST.	1,920,294,160	816,315	0.0425%	2.48%
F	COMMUNITY COLLEGE	1,920,294,159	1,228,991	0.0640%	3.74%
G	COUNTY	1,920,294,159	3,858,060	0.2009%	11.74%
H	CITY OR VILLAGE	1,137,076,060	3,754,334	0.3302%	11.42%
I	SCHOOL DISTRICTS	1,920,294,159	21,537,517	1.1216%	65.53%
	DODGE COUNTY	1,920,294,159	32,864,404	1.7114%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	41,887,602	673,174	1.6071%	2.05%
B	PUBLIC SERVIC ENTITIES	15,915,429	269,739	1.6948%	0.82%
C	COMM. & INDUST. EQUIP.	58,014,745	1,028,901	1.7735%	3.13%
D	AGRIC. MACH. & EQUIP.	25,288,843	370,956	1.4669%	1.13%
E	AG-OUTBLDG & FARMSITE LAND	22,587,570	332,921	1.4739%	1.01%
F	AGRICULTURAL LAND	404,855,975	5,942,598	1.4678%	18.08%
G	COMM., INDUST., & MINERAL	293,474,395	5,275,969	1.7978%	16.05%
H	RESIDENTIAL **	1,058,269,600	18,970,146	1.7926%	57.72%
	DODGE COUNTY	1,920,294,159	32,864,404	1.7114%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	41,887,602	2.18%
B	PUBLIC SERVIC ENTITIES	15,915,429	0.83%
C	COMM. & INDUST. EQUIP.	58,014,745	3.02%
D	AGRIC. MACH. & EQUIP.	25,288,843	1.32%
E	AG-OUTBLDG & FARMSITE LAND	22,587,570	1.18%
F	AGRICULTURAL LAND	404,855,975	21.08%
G	COMM., INDUST., & MINERAL	293,474,395	15.28%
H	RESIDENTIAL **	1,058,269,600	55.11%
	DODGE COUNTY	1,920,294,159	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

27 DODGE COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE			Average Rates	Average Rates				
COUNTY		1,820,621,859		1,920,294,159	99,672,300	5.47%		0.2062		0.2009		
TOWNSHIP		827,608,512		868,087,985	40,479,473	4.89%		0.0842		0.0858		
CITY OR VILLAGE		1,066,226,749		1,137,076,060	70,849,311	6.64%		0.3398		0.3302		
FIRE DIST.		826,213,756		864,423,113	38,209,357	4.62%		0.0455		0.0453		
NAT. RESOURCE DIST.		1,820,621,858		1,920,294,160	99,672,302	5.47%		0.0428		0.0425		
MISC. DIST.		1,868,047,300		1,970,113,776	102,066,476	5.46%		0.0136		0.0128		
ED. SERV. UNIT		1,820,621,860		1,920,294,159	99,672,299	5.47%		0.0140		0.0147		
COMMUNITY COLLEGE		1,820,621,859		1,920,294,159	99,672,300	5.47%		0.0621		0.0640		
SCHOOLS, CLASS 1-5		1,820,621,859		1,920,294,159	99,672,300	5.47%		1.0197		1.0010		
SCHOOLS, CLASS 6		0		0	0							
SCHOOLS, BONDS		2,300,404,355		2,418,379,266	117,974,911	5.13%		0.1081		0.0957		
DODGE COUNTY		1,820,621,859		1,920,294,159	99,672,300	5.47%		1.7534		1.7114		

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	% of Total				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	11.76%	3,754,120	11.74%	3,858,060	11.03%	103,940	2.77%	696,934	3,057,186	455,878	3,402,182	-34.59%	11.28%	
TOWNSHIP	2.18%	696,504	2.27%	744,432	5.09%	47,928	6.88%	0	696,504	0	744,432	6.88%	6.88%	
CITY OR VILLAGE	11.35%	3,622,892	11.42%	3,754,334	13.95%	131,442	3.63%	7,409	3,615,483	33,869	3,720,465	357.13%	2.90%	
FIRE DIST.	1.18%	376,338	1.19%	391,185	1.58%	14,847	3.95%	14,986	361,352	22,289	368,896	48.73%	2.09%	
NAT. RESOURCE DIST.	2.44%	780,038	2.48%	816,315	3.85%	36,277	4.65%	0	780,038	0	816,315	4.65%	4.65%	
MISC. DIST.	0.80%	253,999	0.77%	252,000	-0.21%	(1,999)	-0.79%	19,354	234,645	18,848	233,152	-2.61%	-0.64%	
ED. SERV. UNIT	0.80%	255,254	0.86%	281,572	2.79%	26,318	10.31%	0	255,254	0	281,572	10.31%	10.31%	
COMMUNITY COLLEGE	3.54%	1,130,609	3.74%	1,228,991	10.44%	98,382	8.70%	0	1,130,609	0	1,228,991	8.70%	8.70%	
SCHOOLS, CLASS 1-5 *	58.16%	18,565,710	58.49%	19,222,407	69.69%	656,697	3.54%	0	18,565,710	0	19,222,407	3.54%	3.54%	
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0			
SCHOOLS, BONDS	7.79%	2,486,666	7.04%	2,315,110	-18.21%	(171,557)	-6.90%	2,486,666	0	2,315,110	0	-6.90%		
DODGE COUNTY	100.00%	31,922,128	100.00%	32,864,404	100.00%	942,276	2.95%	3,225,349	28,696,779	2,845,993	30,018,411	-11.76%	4.61%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	% of Total	TOTAL VALUE	% of Total				Average Rates	Average Rates				
AGLAND REAL	21.06%	383,467,815	21.08%	404,855,975	21.46%	21,388,160	5.58%	1.4760		1.4678				
AGIMPRV & FRMSITE	1.22%	22,229,365	1.18%	22,587,570	0.36%	358,205	1.61%	1.4787		1.4739				
RESIDENTIAL REAL **	54.66%	995,229,215	55.11%	1,058,269,600	63.25%	63,040,385	6.33%	1.8452		1.7926				
COMM.&IND.&MINRL REAL	15.21%	276,972,600	15.28%	293,474,395	16.56%	16,501,795	5.96%	1.8542		1.7978				
RAILROAD REAL	1.81%	33,041,391	1.77%	34,004,240	0.97%	962,849	2.91%	1.6488		1.6071				
PUBLIC SERVICE REAL	0.13%	2,431,605	0.15%	2,808,040	0.38%	376,435	15.48%	1.7267		1.6675				
SUBTOTAL-REAL	94.11%	1,713,371,991	94.57%	1,815,999,820	102.97%	102,627,829	5.99%	1.7553		1.7134				
AGRIC PERSONAL	1.41%	25,645,864	1.32%	25,288,843	-0.36%	(357,021)	-1.39%	1.4739		1.4669				
COMM PERSONAL	3.38%	61,453,536	3.02%	58,014,745	-3.45%	(3,438,791)	-5.60%	1.8290		1.7735				
RAILROAD PERSONAL	0.43%	7,894,612	0.41%	7,883,362	-0.01%	(11,250)	-0.14%	1.6493		1.6072				
PUBLIC SERVICE PERSONAL	0.67%	12,255,856	0.68%	13,107,389	0.85%	851,533	6.95%	1.7547		1.7007				
SUBTOTAL - PERSONAL	5.89%	107,249,868	5.43%	104,294,339	-2.97%	(2,955,529)	-2.76%	1.7224		1.6774				
DODGE COUNTY	100.00%	1,820,621,859	100.00%	1,920,294,159	100.00%	99,672,300	5.47%	1.7534		1.7114				

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	% of Total				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	17.73%	5,659,824	18.08%	5,942,598	30.01%	282,774	5.00%	189,665	5,470,159	137,501	5,805,097	-27.50%	6.12%	
AGIMPRV & FRMSITE	1.03%	328,708	1.01%	332,921	0.45%	4,213	1.28%	12,281	316,427	8,915	324,006	-27.41%	2.40%	
RESIDENTIAL REAL **	57.53%	18,363,846	57.72%	18,970,146	64.34%	606,300	3.30%	2,116,889	16,246,957	1,905,361	17,064,785	-9.99%	5.03%	
COMM.&IND.&MINRL REAL	16.09%	5,135,751	16.05%	5,275,969	14.88%	140,218	2.73%	668,361	4,467,390	602,269	4,673,700	-9.89%	4.62%	
RAILROAD REAL	1.71%	544,793	1.66%	546,477	0.18%	1,683	0.31%	50,377	494,416	41,672	504,805	-17.28%	2.10%	
PUBLIC SERVICE REAL	0.13%	41,987	0.14%	46,825	0.51%	4,838	11.52%	3,723	38,263	3,694	43,131	-0.78%	12.72%	
SUBTOTAL-REAL	94.21%	30,074,909	94.68%	31,114,935	110.37%	1,040,027	3.46%	3,041,297	27,033,612	2,699,412	28,415,524	-11.24%	5.11%	
AGRIC PERSONAL	1.18%	377,987	1.13%	370,956	-0.75%	(7,032)	-1.86%	11,989	365,998	8,196	362,759	-31.64%	-0.88%	
COMM PERSONAL	3.52%	1,123,972	3.13%	1,028,901	-10.09%	(95,071)	-8.46%	141,600	982,372	111,902	916,999	-20.97%	-6.65%	
RAILROAD PERSONAL	0.41%	130,206	0.39%	126,698	-0.37%	(3,509)	-2.69%	12,102	118,104	9,737	116,961	-19.54%	-0.97%	
PUBLIC SERVICE PERSONAL	0.67%	215,054	0.68%	222,915	0.83%	7,860	3.66%	18,361	196,694	16,746	206,169	-8.80%	4.82%	
SUBTOTAL - PERSONAL	5.79%	1,847,220	5.32%	1,749,469	-10.37%	(97,751)	-5.29%	184,053	1,663,167	146,581	1,602,887	-20.36%	-3.62%	
DODGE COUNTY	100.00%	31,922,128	100.00%	32,864,404	100.00%	942,276	2.95%	3,225,349	28,696,779	2,845,993	30,018,411	-11.76%	4.61%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

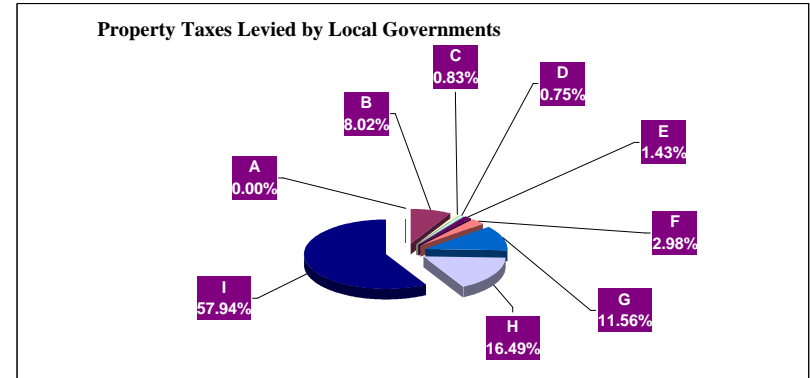
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

28 DOUGLAS COUNTY

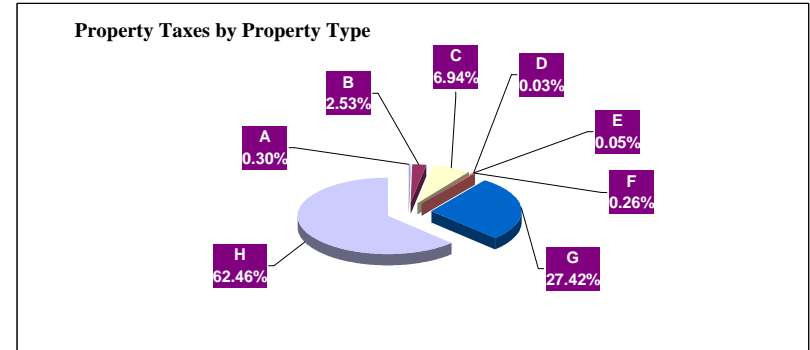
County Seat: Omaha, NE
 County Population: 463,585
 Real Property Taxable Records: 172,858
 Personal Property Schedules: 14,148

2002 Levels of Value:
 Residential: 93%
 Commercial: 96%
 Agricultural: Ag Special Value

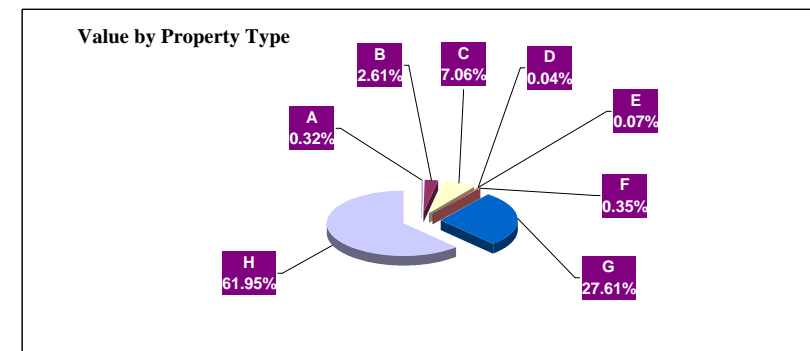
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	72,999,665,690	41,983,730	0.0575%	8.02%
C	FIRE DISTRICTS	4,713,680,650	4,356,924	0.0924%	0.83%
D	EDUC. SERV. UNIT	24,407,336,630	3,919,793	0.0161%	0.75%
E	NAT. RESOURCE DIST.	24,407,336,630	7,500,376	0.0307%	1.43%
F	COMMUNITY COLLEGE	24,407,336,630	15,620,706	0.0640%	2.98%
G	COUNTY	24,407,336,630	60,532,654	0.2480%	11.56%
H	CITY OR VILLAGE	19,796,154,125	86,351,610	0.4362%	16.49%
I	SCHOOL DISTRICTS	24,407,336,630	303,401,100	1.2431%	57.94%
	DOUGLAS COUNTY	24,407,336,630	523,666,893	2.1455%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	78,151,470	1,582,579	2.0250%	0.30%
B	PUBLIC SERVIC ENTITIES	636,152,280	13,239,178	2.0811%	2.53%
C	COMM. & INDUST. EQUIP.	1,722,487,230	36,339,515	2.1097%	6.94%
D	AGRIC. MACH. & EQUIP.	10,773,675	180,509	1.6755%	0.03%
E	AG-OUTBLDG & FARMSITE LAND	16,380,180	265,279	1.6195%	0.05%
F	AGRICULTURAL LAND	84,840,215	1,366,223	1.6103%	0.26%
G	COMM., INDUST., & MINERAL	6,739,032,430	143,605,308	2.1309%	27.42%
H	RESIDENTIAL **	15,119,519,150	327,088,302	2.1634%	62.46%
	DOUGLAS COUNTY	24,407,336,630	523,666,893	2.1455%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	78,151,470	0.32%
B	PUBLIC SERVIC ENTITIES	636,152,280	2.61%
C	COMM. & INDUST. EQUIP.	1,722,487,230	7.06%
D	AGRIC. MACH. & EQUIP.	10,773,675	0.04%
E	AG-OUTBLDG & FARMSITE LAND	16,380,180	0.07%
F	AGRICULTURAL LAND	84,840,215	0.35%
G	COMM., INDUST., & MINERAL	6,739,032,430	27.61%
H	RESIDENTIAL **	15,119,519,150	61.95%
	DOUGLAS COUNTY	24,407,336,630	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

28 DOUGLAS COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002				
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE			Average Rates	Average Rates					
COUNTY		23,509,219,915		24,407,336,630	898,116,715	3.82%		0.2310	0.2480				
TOWNSHIP		0		0	0								
CITY OR VILLAGE		19,313,467,185		19,796,154,125	482,686,940	2.50%		0.4366	0.4362				
FIRE DIST.		4,286,042,950		4,713,680,650	427,637,700	9.98%		0.0874	0.0924				
NAT. RESOURCE DIST.		23,509,219,915		24,407,336,630	898,116,715	3.82%		0.0307	0.0307				
MISC. DIST.		70,235,056,205		72,999,665,690	2,764,609,485	3.94%		0.0554	0.0575				
ED. SERV. UNIT		23,509,219,915		24,407,336,630	898,116,715	3.82%		0.0161	0.0161				
COMMUNITY COLLEGE		23,509,219,915		24,407,336,630	898,116,715	3.82%		0.0621	0.0640				
SCHOOLS, CLASS 1-5		23,509,219,915		24,407,336,630	898,116,715	3.82%		1.0499	1.0715				
SCHOOLS, CLASS 6		0		0	0								
SCHOOLS, BONDS		23,220,014,470		24,083,112,320	863,097,850	3.72%		0.1625	0.1739				
DOUGLAS COUNTY		23,509,219,915		24,407,336,630	898,116,715	3.82%		2.0904	2.1455				
TAXES BY SUBDIVISION	2001 % of Total	2001 TOTAL TAXES	2002 % of Total	2002 TOTAL TAXES	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001 Bond Taxes	2001 NonBond Taxes	2002 Bond Taxes	2002 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
COUNTY	11.05%	54,308,664	11.56%	60,532,654	19.31%	6,223,991	11.46%	6,584,933	47,723,731	8,091,032	52,441,622	22.87%	9.89%
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0		
CITY OR VILLAGE	17.16%	84,317,110	16.49%	86,351,610	6.31%	2,034,500	2.41%	34,989,540	49,327,570	35,756,662	50,594,949	2.19%	2.57%
FIRE DIST.	0.76%	3,745,127	0.83%	4,356,924	1.90%	611,797	16.34%	347,815	3,397,312	257,965	4,098,959	-25.83%	20.65%
NAT. RESOURCE DIST.	1.47%	7,224,369	1.43%	7,500,376	0.86%	276,007	3.82%	0	7,224,369	0	7,500,376		3.82%
MISC. DIST.	7.91%	38,885,005	8.02%	41,983,730	9.61%	3,098,725	7.97%	17,497,456	21,387,549	16,284,657	25,699,074	-6.93%	20.16%
ED. SERV. UNIT	0.77%	3,783,635	0.75%	3,919,793	0.42%	136,158	3.60%	0	3,783,635	0	3,919,793		3.60%
COMMUNITY COLLEGE	2.97%	14,599,224	2.98%	15,620,706	3.17%	1,021,482	7.00%	0	14,599,224	0	15,620,706		7.00%
SCHOOLS, CLASS 1-5 *	50.23%	246,834,441	49.94%	261,515,417	45.54%	14,680,976	5.95%	0	246,834,441	0	261,515,417		5.95%
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0		
SCHOOLS, BONDS	7.68%	37,731,383	8.00%	41,885,684	12.89%	4,154,301	11.01%	37,731,383	0	41,885,684	0	11.01%	
DOUGLAS COUNTY	100.00%	491,428,956	100.00%	523,666,893	100.00%	32,237,937	6.56%	97,151,126	394,277,830	102,275,999	421,390,895	5.28%	6.88%
VALUE BY SECTOR	2001 % of Total	2001 TOTAL VALUE	2002 % of Total	2002 TOTAL VALUE	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001 Average Rates		2002 Average Rates			
AGLAND REAL	0.36%	83,658,715	0.35%	84,840,215	0.13%	1,181,500	1.41%	1.5893	1.6103				
AGIMPRV & FRMSITE	0.07%	16,356,005	0.07%	16,380,180	0.00%	24,175	0.15%	1.5957	1.6195				
RESIDENTIAL REAL **	61.13%	14,371,090,860	61.95%	15,119,519,150	83.33%	748,428,290	5.21%	2.1109	2.1634				
COMM.&IND.&MINRL REAL	28.45%	6,687,318,400	27.61%	6,739,032,430	5.76%	51,714,030	0.77%	2.0719	2.1309				
RAILROAD REAL	0.25%	59,438,280	0.26%	63,310,790	0.43%	3,872,510	6.52%	1.9722	2.0252				
PUBLIC SERVICE REAL	0.33%	76,932,220	0.33%	81,232,770	0.48%	4,300,550	5.59%	2.0144	2.0791				
SUBTOTAL-REAL	90.58%	21,294,794,480	90.56%	22,104,315,535	90.14%	809,521,055	3.80%	2.0955	2.1502				
AGRIC PERSONAL	0.05%	11,120,365	0.04%	10,773,675	-0.04%	(346,690)	-3.12%	1.6522	1.6755				
COMM PERSONAL	7.18%	1,689,024,180	7.06%	1,722,487,230	3.73%	33,463,050	1.98%	2.0521	2.1097				
RAILROAD PERSONAL	0.06%	14,260,685	0.06%	14,840,680	0.06%	579,995	4.07%	1.9714	2.0240				
PUBLIC SERVICE PERSONAL	2.13%	500,020,205	2.27%	554,919,510	6.11%	54,899,305	10.98%	2.0150	2.0814				
SUBTOTAL - PERSONAL	9.42%	2,214,425,435	9.44%	2,303,021,095	9.86%	88,595,660	4.00%	2.0412	2.1003				
DOUGLAS COUNTY	100.00%	23,509,219,915	100.00%	24,407,336,630	100.00%	898,116,715	3.82%	2.0904	2.1455				
TAXES BY SECTOR	2001 % of Total	2001 TOTAL TAXES	2002 % of Total	2002 TOTAL TAXES	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001 Bond Taxes	2001 NonBond Taxes	2002 Bond Taxes	2002 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
AGLAND REAL	0.27%	1,329,630	0.26%	1,366,223	0.11%	36,594	2.75%	131,828	1,197,802	127,870	1,238,354	-3.00%	3.39%
AGIMPRV & FRMSITE	0.05%	260,995	0.05%	265,279	0.01%	4,284	1.64%	27,376	233,619	26,529	238,750	-3.09%	2.20%
RESIDENTIAL REAL **	61.73%	303,358,497	62.46%	327,088,302	73.61%	23,729,805	7.82%	62,336,339	241,022,158	65,843,255	261,245,047	5.63%	8.39%
COMM.&IND.&MINRL REAL	28.19%	138,557,656	27.42%	143,605,308	15.66%	5,047,653	3.64%	25,952,672	112,604,983	26,982,637	116,622,672	3.97%	3.57%
RAILROAD REAL	0.24%	1,172,245	0.24%	1,282,200	0.34%	109,955	9.38%	196,502	975,743	213,284	1,068,915	8.54%	9.55%
PUBLIC SERVICE REAL	0.32%	1,549,719	0.32%	1,688,880	0.43%	139,161	8.98%	274,598	1,275,120	302,640	1,386,239	10.21%	8.71%
SUBTOTAL-REAL	90.80%	446,228,740	90.76%	475,296,191	90.17%	29,067,451	6.51%	88,919,315	357,309,425	93,496,215	381,799,976	5.15%	6.85%
AGRIC PERSONAL	0.04%	183,731	0.03%	180,509	-0.01%	(3,221)	-1.75%	19,623	164,107	18,087	162,422	-7.83%	-1.03%
COMM PERSONAL	7.05%	34,659,984	6.94%	36,339,515	5.21%	1,679,532	4.85%	6,374,287	28,285,697	6,636,121	29,703,394	4.11%	5.01%
RAILROAD PERSONAL	0.06%	281,130	0.06%	300,379	0.06%	19,249	6.85%	47,085	234,045	49,883	250,496	5.94%	7.03%
PUBLIC SERVICE PERSONAL	2.05%	10,075,372	2.21%	11,550,299	4.58%	1,474,927	14.64%	1,790,816	8,284,556	2,075,693	9,474,606	15.91%	14.36%
SUBTOTAL - PERSONAL	9.20%	45,200,217	9.24%	48,370,702	9.83%	3,170,485	7.01%	8,231,811	36,968,405	8,779,784	39,590,918	6.66%	7.09%
DOUGLAS COUNTY	100.00%	491,428,956	100.00%	523,666,893	100.00%	32,237,937	6.56%	97,151,126	394,277,830	102,275,999	421,390,895	5.28%	6.88%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

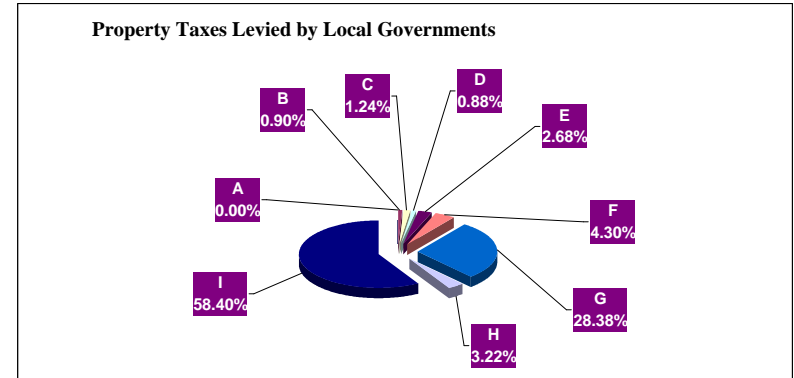
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

29 DUNDY COUNTY

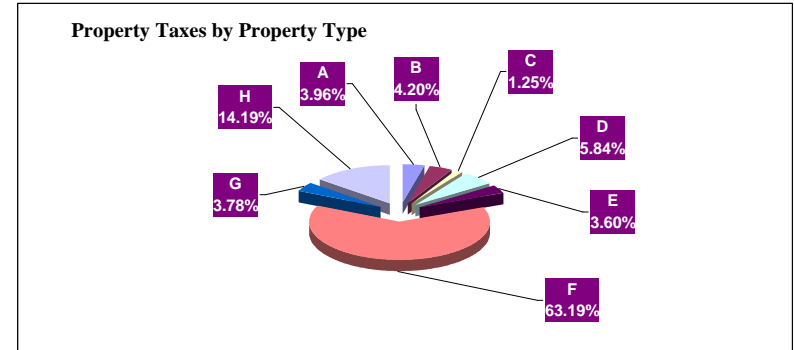
County Seat: Benkelman, NE
 County Population: 2,292
 Real Property Taxable Records: 3,724
 Personal Property Schedules: 585

2002 Levels of Value:
 Residential: 94%
 Commercial: 96%
 Agricultural: 74%

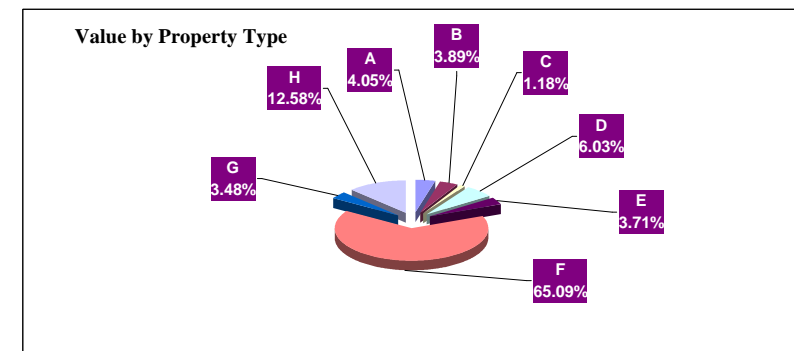
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	781,247,034	39,553	0.0051%	0.90%
C	FIRE DISTRICTS	243,434,612	54,603	0.0224%	1.24%
D	EDUC. SERV. UNIT	269,325,458	38,532	0.0143%	0.88%
E	NAT. RESOURCE DIST.	269,325,458	117,671	0.0437%	2.68%
F	COMMUNITY COLLEGE	269,325,458	188,529	0.0700%	4.30%
G	COUNTY	269,325,458	1,244,997	0.4623%	28.38%
H	CITY OR VILLAGE	25,890,847	141,275	0.5457%	3.22%
I	SCHOOL DISTRICTS	269,325,460	2,562,358	0.9514%	58.40%
	DUNDY COUNTY	269,325,458	4,387,519	1.6291%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	10,896,303	173,599	1.5932%	3.96%
B	PUBLIC SERVIC ENTITIES	10,486,645	184,185	1.7564%	4.20%
C	COMM. & INDUST. EQUIP.	3,191,099	54,875	1.7196%	1.25%
D	AGRIC. MACH. & EQUIP.	16,234,701	256,267	1.5785%	5.84%
E	AG-OUTBLDG & FARMSITE LAND	9,978,810	158,082	1.5842%	3.60%
F	AGRICULTURAL LAND	175,308,633	2,772,453	1.5815%	63.19%
G	COMM., INDUST., & MINERAL	9,361,438	165,637	1.7694%	3.78%
H	RESIDENTIAL **	33,867,829	622,420	1.8378%	14.19%
	DUNDY COUNTY	269,325,458	4,387,519	1.6291%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	10,896,303	4.05%
B	PUBLIC SERVIC ENTITIES	10,486,645	3.89%
C	COMM. & INDUST. EQUIP.	3,191,099	1.18%
D	AGRIC. MACH. & EQUIP.	16,234,701	6.03%
E	AG-OUTBLDG & FARMSITE LAND	9,978,810	3.71%
F	AGRICULTURAL LAND	175,308,633	65.09%
G	COMM., INDUST., & MINERAL	9,361,438	3.48%
H	RESIDENTIAL **	33,867,829	12.58%
	DUNDY COUNTY	269,325,458	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

29 DUNDY COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002				
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE			Average Rates	Average Rates					
COUNTY		240,005,029		269,325,458	29,320,429	12.22%		0.4054	0.4623				
TOWNSHIP		0		0	0								
CITY OR VILLAGE		23,896,363		25,890,847	1,994,484	8.35%		0.5530	0.5457				
FIRE DIST.		216,108,663		243,434,612	27,325,949	12.64%		0.0249	0.0224				
NAT. RESOURCE DIST.		240,005,029		269,325,458	29,320,429	12.22%		0.0437	0.0437				
MISC. DIST.		693,322,847		781,247,034	87,924,187	12.68%		0.0055	0.0051				
ED. SERV. UNIT		240,005,029		269,325,458	29,320,429	12.22%		0.0144	0.0143				
COMMUNITY COLLEGE		240,005,029		269,325,458	29,320,429	12.22%		0.0681	0.0700				
SCHOOLS, CLASS 1-5		240,005,033		269,325,460	29,320,427	12.22%		1.0137	0.9439				
SCHOOLS, CLASS 6		18,271,775		22,022,976	3,751,201	20.53%							
SCHOOLS, BONDS		29,262,252		35,281,757	6,019,505	20.57%		0.0603	0.0574				
DUNDY COUNTY		240,005,029		269,325,458	29,320,429	12.22%		1.6460	1.6291				
TAXES BY SUBDIVISION	2001 % of Total	2001 TOTAL TAXES	2002 % of Total	2002 TOTAL TAXES	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001 Bond Taxes	2001 NonBond Taxes	2002 Bond Taxes	2002 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
COUNTY	24.63%	973,017	28.38%	1,244,997	62.23%	271,980	27.95%	0	973,017	0	1,244,997	0	27.95%
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	
CITY OR VILLAGE	3.35%	132,144	3.22%	141,275	2.09%	9,131	6.91%	0	132,144	0	141,275	0	6.91%
FIRE DIST.	1.36%	53,909	1.24%	54,603	0.16%	694	1.29%	0	53,909	0	54,603	0	1.29%
NAT. RESOURCE DIST.	2.65%	104,868	2.68%	117,671	2.93%	12,803	12.21%	0	104,868	0	117,671	0	12.21%
MISC. DIST.	0.96%	37,890	0.90%	39,553	0.38%	1,663	4.39%	0	37,890	0	39,553	0	4.39%
ED. SERV. UNIT	0.88%	34,623	0.88%	38,532	0.89%	3,909	11.29%	0	34,623	0	38,532	0	11.29%
COMMUNITY COLLEGE	4.14%	163,415	4.30%	188,529	5.75%	25,115	15.37%	0	163,415	0	188,529	0	15.37%
SCHOOLS, CLASS 1-5 *	61.59%	2,432,966	57.94%	2,542,118	24.98%	109,152	4.49%	0	2,432,966	0	2,542,118	0	4.49%
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0	0	
SCHOOLS, BONDS	0.45%	17,655	0.46%	20,240	0.59%	2,585	14.64%	17,655	0	20,240	0	14.64%	
DUNDY COUNTY	100.00%	3,950,487	100.00%	4,387,519	100.00%	437,032	11.06%	17,655	3,932,832	20,240	4,367,279	14.64%	11.05%
VALUE BY SECTOR	2001 % of Total	2001 TOTAL VALUE	2002 % of Total	2002 TOTAL VALUE	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001 Average Rates		2002 Average Rates			
AGLAND REAL	60.78%	145,879,498	65.09%	175,308,633	100.37%	29,429,135	20.17%		1.5932		1.5815		
AGIMPRV & FRMSITE	4.08%	9,797,507	3.71%	9,978,810	0.62%	181,303	1.85%		1.5956		1.5842		
RESIDENTIAL REAL **	13.63%	32,712,231	12.58%	33,867,829	3.94%	1,155,598	3.53%		1.8631		1.8378		
COMM.&IND.&MINRL REAL	4.93%	11,836,263	3.48%	9,361,438	-8.44%	(2,474,825)	-20.91%		1.7555		1.7694		
RAILROAD REAL	4.10%	9,842,407	3.36%	9,056,104	-2.68%	(786,303)	-7.99%		1.6149		1.5932		
PUBLIC SERVICE REAL	0.75%	1,801,927	0.79%	2,132,719	1.13%	330,792	18.36%		1.7720		1.8081		
SUBTOTAL-REAL	88.28%	211,869,833	89.00%	239,705,533	94.94%	27,835,700	13.14%		1.6466		1.6276		
AGRIC PERSONAL	6.80%	16,321,260	6.03%	16,234,701	-0.30%	(86,559)	-0.53%		1.5922		1.5785		
COMM PERSONAL	1.36%	3,265,140	1.18%	3,191,099	-0.25%	(74,041)	-2.27%		1.7327		1.7196		
RAILROAD PERSONAL	0.89%	2,131,219	0.68%	1,840,199	-0.99%	(291,020)	-13.66%		1.6149		1.5932		
PUBLIC SERVICE PERSONAL	2.67%	6,417,577	3.10%	8,353,926	6.60%	1,936,349	30.17%		1.7298		1.7432		
SUBTOTAL - PERSONAL	11.72%	28,135,196	11.00%	29,619,925	5.06%	1,484,729	5.28%		1.6416		1.6411		
DUNDY COUNTY	100.00%	240,005,029	100.00%	269,325,458	100.00%	29,320,429	12.22%		1.6460		1.6291		
TAXES BY SECTOR	2001 % of Total	2001 TOTAL TAXES	2002 % of Total	2002 TOTAL TAXES	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001 Bond Taxes	2001 NonBond Taxes	2002 Bond Taxes	2002 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
AGLAND REAL	58.83%	2,324,147	63.19%	2,772,453	102.58%	448,306	19.29%	14,150	2,309,997	17,144	2,755,309	21.16%	19.28%
AGIMPRV & FRMSITE	3.96%	156,330	3.60%	158,082	0.40%	1,752	1.12%	1,382	154,948	1,261	156,820	-8.74%	1.21%
RESIDENTIAL REAL **	15.43%	609,473	14.19%	622,420	2.96%	12,947	2.12%	829	608,644	809	621,611	-2.44%	2.13%
COMM.&IND.&MINRL REAL	5.26%	207,788	3.78%	165,637	-9.64%	(42,151)	-20.29%	221	207,568	105	165,532	-52.44%	-20.25%
RAILROAD REAL	4.02%	158,947	3.29%	144,281	-3.36%	(14,666)	-9.23%	0	158,947	0	144,281	0	-9.23%
PUBLIC SERVICE REAL	0.81%	31,930	0.88%	38,562	1.52%	6,632	20.77%	19	31,910	19	38,543	2.10%	20.78%
SUBTOTAL-REAL	88.31%	3,488,615	88.92%	3,901,435	94.46%	412,820	11.83%	16,601	3,472,015	19,339	3,882,096	16.49%	11.81%
AGRIC PERSONAL	6.58%	259,871	5.84%	256,267	-0.82%	(3,604)	-1.39%	848	259,023	672	255,596	-20.84%	-1.32%
COMM PERSONAL	1.43%	56,575	1.25%	54,875	-0.39%	(1,699)	-3.00%	100	56,474	127	54,749	26.19%	-3.06%
RAILROAD PERSONAL	0.87%	34,418	0.67%	29,318	-1.17%	(5,100)	-14.82%	0	34,418	0	29,318	0	-14.82%
PUBLIC SERVICE PERSONAL	2.81%	111,008	3.32%	145,623	7.92%	34,615	31.18%	105	110,903	103	145,520	-2.12%	31.21%
SUBTOTAL - PERSONAL	11.69%	461,871	11.08%	486,084	5.54%	24,212	5.24%	1,054	460,817	901	485,182	-14.49%	5.29%
DUNDY COUNTY	100.00%	3,950,487	100.00%	4,387,519	100.00%	437,032	11.06%	17,655	3,932,832	20,240	4,367,279	14.64%	11.05%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

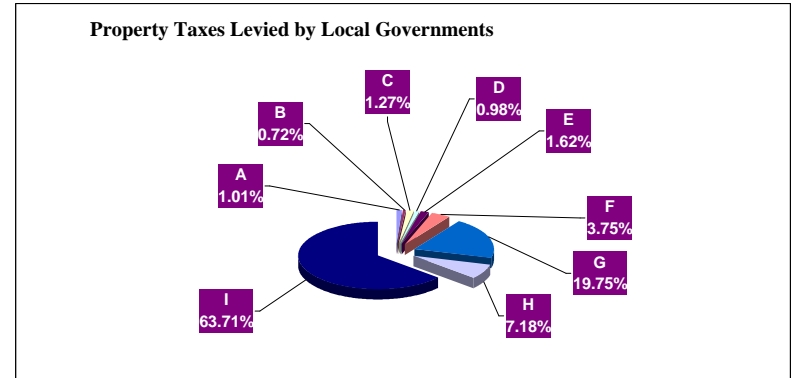
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

30 FILLMORE COUNTY

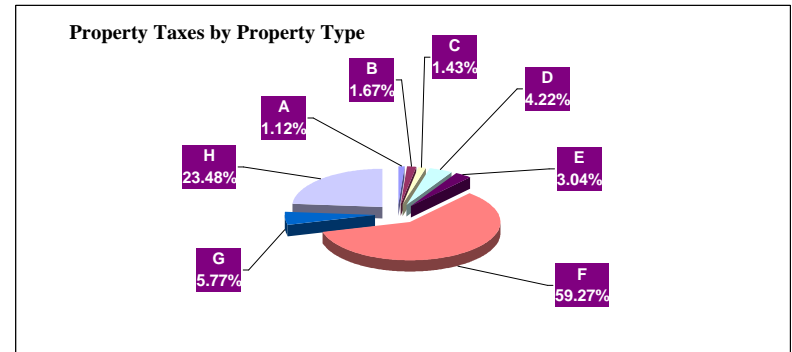
County Seat: Geneva, NE
 County Population: 6,634
 Real Property Taxable Records: 6,469
 Personal Property Schedules: 1,329

2002 Levels of Value:
 Residential: 99%
 Commercial: 97%
 Agricultural: 74%

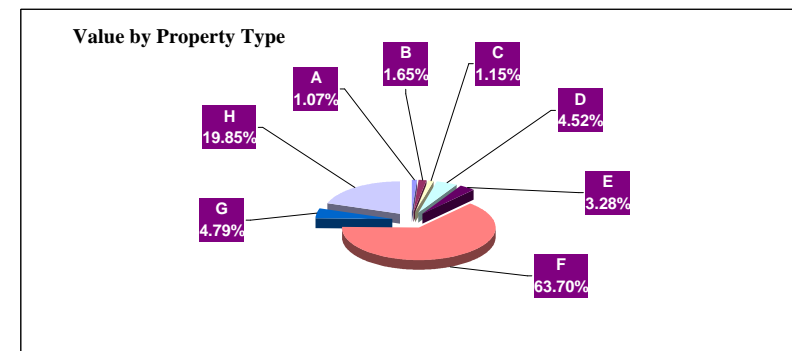
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	630,343,518	111,765	0.0177%	1.01%
B	MISCELLANEOUS DIST.	1,260,687,024	79,681	0.0063%	0.72%
C	FIRE DISTRICTS	513,904,219	140,264	0.0273%	1.27%
D	EDUC. SERV. UNIT	630,343,511	107,738	0.0171%	0.98%
E	NAT. RESOURCE DIST.	630,343,512	177,999	0.0282%	1.62%
F	COMMUNITY COLLEGE	630,343,512	412,875	0.0655%	3.75%
G	COUNTY	630,343,512	2,175,221	0.3451%	19.75%
H	CITY OR VILLAGE	116,439,293	791,224	0.6795%	7.18%
I	SCHOOL DISTRICTS	630,343,510	7,017,697	1.1133%	63.71%
	FILLMORE COUNTY	630,343,512	11,014,464	1.7474%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	6,757,276	123,176	1.8229%	1.12%
B	PUBLIC SERVIC ENTITIES	10,371,715	184,025	1.7743%	1.67%
C	COMM. & INDUST. EQUIP.	7,223,439	157,724	2.1835%	1.43%
D	AGRIC. MACH. & EQUIP.	28,467,517	464,936	1.6332%	4.22%
E	AG-OUTBLDG & FARMSITE LAND	20,681,900	335,184	1.6207%	3.04%
F	AGRICULTURAL LAND	401,504,290	6,528,006	1.6259%	59.27%
G	COMM., INDUST., & MINERAL	30,195,755	635,184	2.1036%	5.77%
H	RESIDENTIAL **	125,141,620	2,586,228	2.0666%	23.48%
	FILLMORE COUNTY	630,343,512	11,014,464	1.7474%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	6,757,276	1.07%
B	PUBLIC SERVIC ENTITIES	10,371,715	1.65%
C	COMM. & INDUST. EQUIP.	7,223,439	1.15%
D	AGRIC. MACH. & EQUIP.	28,467,517	4.52%
E	AG-OUTBLDG & FARMSITE LAND	20,681,900	3.28%
F	AGRICULTURAL LAND	401,504,290	63.70%
G	COMM., INDUST., & MINERAL	30,195,755	4.79%
H	RESIDENTIAL **	125,141,620	19.85%
	FILLMORE COUNTY	630,343,512	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

30 FILLMORE COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE			Average Rates	Average Rates				
COUNTY	625,696,753	630,343,512	625,696,753	630,343,518	4,646,759	0.74%	0.3702	0.3451				
TOWNSHIP	112,076,849	116,439,293	513,619,909	513,904,219	4,646,765	0.74%	0.0175	0.0177				
CITY OR VILLAGE	625,696,753	630,343,512	625,696,753	630,343,512	4,646,759	0.74%	0.0218	0.0273				
FIRE DIST.	1,251,393,506	1,260,687,024	625,696,756	630,343,511	4,646,755	0.74%	0.0289	0.0282				
NAT. RESOURCE DIST.	625,696,753	630,343,512	1,251,393,506	1,260,687,024	9,293,518	0.74%	0.0062	0.0063				
MISC. DIST.	625,696,756	630,343,511	625,696,753	630,343,512	4,646,759	0.74%	0.0172	0.0171				
ED. SERV. UNIT	625,696,753	630,343,512	625,696,753	630,343,512	4,646,759	0.74%	0.0636	0.0655				
COMMUNITY COLLEGE	625,696,755	630,343,510	625,696,755	630,343,510	4,646,755	0.74%	1.0165	1.0935				
SCHOOLS, CLASS 1-5	0	0	0	0	0							
SCHOOLS, CLASS 6	230,760,689	198,874,031	230,760,689	198,874,031	(31,886,658)	-13.82%	0.0735	0.0627				
SCHOOLS, BONDS	625,696,753	630,343,512	625,696,753	630,343,512	4,646,759	0.74%	1.6862	1.7474				
FILLMORE COUNTY	625,696,753	630,343,512	625,696,753	630,343,512	4,646,759	0.74%	1.6862	1.7474				

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	21.95%	2,316,129	2,175,221	19.75%	2,175,221	-30.38%	(140,908)	-6.08%	140,932	2,175,197	177,152	1,998,070	25.70%	-8.14%
TOWNSHIP	1.04%	109,576	111,765	1.01%	111,765	0.47%	2,188	2.00%	0	109,576	0	111,765		2.00%
CITY OR VILLAGE	6.81%	718,274	791,224	7.18%	791,224	15.73%	72,950	10.16%	291,124	427,151	368,547	422,677	26.59%	-1.05%
FIRE DIST.	1.06%	111,994	140,264	1.27%	140,264	6.10%	28,270	25.24%	0	111,994	10,500	129,764	100.00%	15.87%
NAT. RESOURCE DIST.	1.72%	181,118	177,999	1.62%	177,999	-0.67%	(3,119)	-1.72%	0	181,118	0	177,999		-1.72%
MISC. DIST.	0.74%	77,880	79,681	0.72%	79,681	0.39%	1,801	2.31%	0	77,880	0	79,681		2.31%
ED. SERV. UNIT	1.02%	107,921	107,738	0.98%	107,738	-0.04%	(183)	-0.17%	0	107,921	0	107,738		-0.17%
COMMUNITY COLLEGE	3.77%	397,943	412,875	3.75%	412,875	3.22%	14,932	3.75%	0	397,943	0	412,875		3.75%
SCHOOLS, CLASS 1-5 *	60.28%	6,360,159	6,893,061	62.58%	6,893,061	114.90%	532,902	8.38%	0	6,360,159	0	6,893,061		8.38%
SCHOOLS, CLASS 6 *		0	0		0		0		0	0	0	0		
SCHOOLS, BONDS	1.61%	169,657	124,636	1.13%	124,636	-9.71%	(45,022)	-26.54%	169,657	0	124,636	0	-26.54%	
FILLMORE COUNTY	100.00%	10,550,652	11,014,464	100.00%	11,014,464	100.00%	463,811	4.40%	601,713	9,948,940	680,835	10,333,629	13.15%	3.87%

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE				Average Rates	Average Rates				
AGLAND REAL	63.95%	400,124,790	401,504,290	63.70%	401,504,290	29.69%	1,379,500	0.34%	1,5722	1,6259				
AGIMPRV & FRMSITE	3.20%	20,051,130	20,681,900	3.28%	20,681,900	13.57%	630,770	3.15%	1,5697	1,6207				
RESIDENTIAL REAL **	19.70%	123,248,655	125,141,620	19.85%	125,141,620	40.74%	1,892,965	1.54%	1,9974	2,0666				
COMM.&IND.&MINRL REAL	4.42%	27,671,535	30,195,755	4.79%	30,195,755	54.32%	2,524,220	9.12%	2,0438	2,1036				
RAILROAD REAL	0.97%	6,092,038	5,616,088	0.89%	5,616,088	-10.24%	(475,950)	-7.81%	1,7232	1,8229				
PUBLIC SERVICE REAL	0.36%	2,239,307	1,785,297	0.28%	1,785,297	-9.77%	(454,010)	-20.27%	1,6512	1,7056				
SUBTOTAL-REAL	92.61%	579,427,455	584,924,950	92.79%	584,924,950	118.31%	5,497,495	0.95%	1,6870	1,7468				
AGRIC PERSONAL	4.62%	28,933,101	28,467,517	4.52%	28,467,517	-10.02%	(465,584)	-1.61%	1,5767	1,6332				
COMM PERSONAL	1.31%	8,179,414	7,223,439	1.15%	7,223,439	-20.57%	(955,975)	-11.69%	1,9765	2,1835				
RAILROAD PERSONAL	0.21%	1,319,136	1,141,188	0.18%	1,141,188	-3.83%	(177,948)	-13.49%	1,7232	1,8229				
PUBLIC SERVICE PERSONAL	1.25%	7,837,647	8,586,418	1.36%	8,586,418	16.11%	748,771	9.55%	1,7270	1,7886				
SUBTOTAL - PERSONAL	7.39%	46,269,298	45,418,562	7.21%	45,418,562	-18.31%	(850,736)	-1.84%	1,6770	1,7549				
FILLMORE COUNTY	100.00%	625,696,753	630,343,512	100.00%	630,343,512	100.00%	4,646,759	0.74%	1.6862	1.7474				

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	59.62%	6,290,693	6,528,006	59.27%	6,528,006	51.17%	237,314	3.77%	183,522	6,107,171	184,038	6,343,968	0.28%	3.88%
AGIMPRV & FRMSITE	2.98%	314,752	335,184	3.04%	335,184	4.41%	20,432	6.49%	9,798	304,954	9,853	325,331	0.56%	6.68%
RESIDENTIAL REAL **	23.33%	2,461,763	2,586,228	23.48%	2,586,228	26.84%	124,465	5.06%	289,375	2,172,388	343,325	2,242,903	18.64%	3.25%
COMM.&IND.&MINRL REAL	5.36%	565,558	635,184	5.77%	635,184	15.01%	69,627	12.31%	69,795	495,763	87,809	547,375	25.81%	10.41%
RAILROAD REAL	0.99%	104,975	102,374	0.93%	102,374	-0.56%	(2,601)	-2.48%	5,521	99,454	6,737	95,637	22.03%	-3.84%
PUBLIC SERVICE REAL	0.35%	36,977	30,450	0.28%	30,450	-1.41%	(6,527)	-17.65%	1,945	35,031	1,772	28,678	-8.91%	-18.14%
SUBTOTAL-REAL	92.65%	9,774,717	10,217,427	92.76%	10,217,427	95.45%	442,710	4.53%	559,957	9,214,760	633,535	9,583,892	13.14%	4.01%
AGRIC PERSONAL	4.32%	456,181	464,936	4.22%	464,936	1.89%	8,754	1.92%	14,028	442,154	14,771	450,164	5.30%	1.81%
COMM PERSONAL	1.53%	161,664	157,724	1.43%	157,724	-0.85%	(3,940)	-2.44%	17,795	143,870	21,203	136,521	19.15%	-5.11%
RAILROAD PERSONAL	0.22%	22,731	20,802	0.19%	20,802	-0.42%	(1,928)	-8.48%	1,195	21,535	1,369	19,433	14.51%	-9.76%
PUBLIC SERVICE PERSONAL	1.28%	135,359	153,575	1.39%	153,575	3.93%	18,216	13.46%	8,738	126,621	9,956	143,618	13.94%	13.42%
SUBTOTAL - PERSONAL	7.35%	775,935	797,037	7.24%	797,037	4.55%	21,101	2.72%	41,756	734,179	47,300	749,737	13.28%	2.12%
FILLMORE COUNTY	100.00%	10,550,652	11,014,464	100.00%	11,014,464	100.00%	463,811	4.40%	601,713	9,948,940	680,835	10,333,629	13.15%	3.87%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

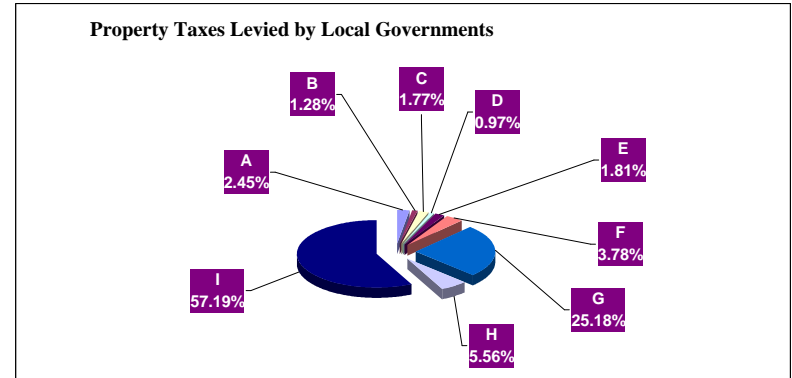
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

31 FRANKLIN COUNTY

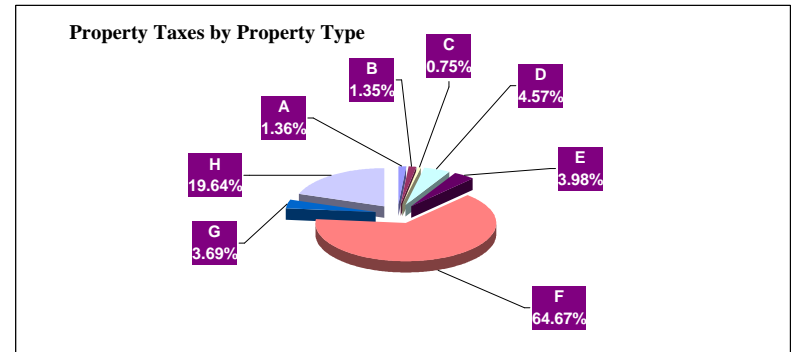
County Seat: Franklin, NE
 County Population: 3,574
 Real Property Taxable Records: 4,702
 Personal Property Schedules: 661

2002 Levels of Value:
 Residential: 98%
 Commercial: 99%
 Agricultural: 74%

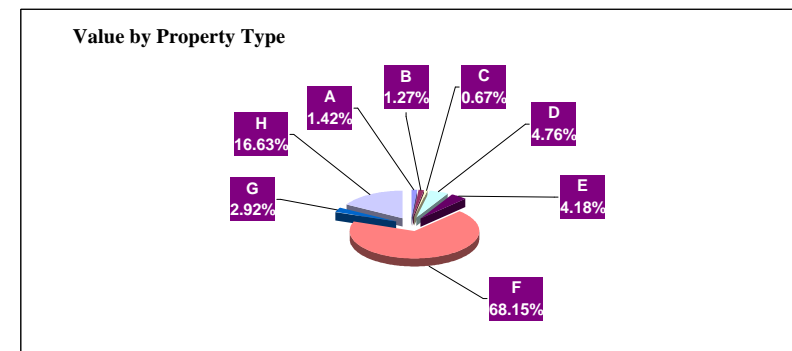
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	292,476,846	132,372	0.0453%	2.45%
B	MISCELLANEOUS DIST.	334,331,668	69,203	0.0207%	1.28%
C	FIRE DISTRICTS	259,814,653	95,684	0.0368%	1.77%
D	EDUC. SERV. UNIT	292,476,846	52,429	0.0179%	0.97%
E	NAT. RESOURCE DIST.	292,476,846	98,100	0.0335%	1.81%
F	COMMUNITY COLLEGE	292,476,846	204,734	0.0700%	3.78%
G	COUNTY	292,476,846	1,362,486	0.4658%	25.18%
H	CITY OR VILLAGE	42,848,152	301,032	0.7026%	5.56%
I	SCHOOL DISTRICTS	292,476,846	3,093,904	1.0578%	57.19%
	FRANKLIN COUNTY	292,476,846	5,409,944	1.8497%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	4,150,067	73,446	1.7697%	1.36%
B	PUBLIC SERVIC ENTITIES	3,703,740	73,025	1.9717%	1.35%
C	COMM. & INDUST. EQUIP.	1,968,427	40,817	2.0736%	0.75%
D	AGRIC. MACH. & EQUIP.	13,912,265	247,211	1.7769%	4.57%
E	AG-OUTBLDG & FARMSITE LAND	12,211,747	215,223	1.7624%	3.98%
F	AGRICULTURAL LAND	199,326,780	3,498,502	1.7552%	64.67%
G	COMM., INDUST., & MINERAL	8,552,515	199,467	2.3323%	3.69%
H	RESIDENTIAL **	48,651,305	1,062,254	2.1834%	19.64%
	FRANKLIN COUNTY	292,476,846	5,409,944	1.8497%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	4,150,067	1.42%
B	PUBLIC SERVIC ENTITIES	3,703,740	1.27%
C	COMM. & INDUST. EQUIP.	1,968,427	0.67%
D	AGRIC. MACH. & EQUIP.	13,912,265	4.76%
E	AG-OUTBLDG & FARMSITE LAND	12,211,747	4.18%
F	AGRICULTURAL LAND	199,326,780	68.15%
G	COMM., INDUST., & MINERAL	8,552,515	2.92%
H	RESIDENTIAL **	48,651,305	16.63%
	FRANKLIN COUNTY	292,476,846	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

31 FRANKLIN COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE			Average Rates	Average Rates				
COUNTY	286,714,103	292,476,846	286,714,103	292,476,846	5,762,743	2.01%	0.4654	0.4658				
TOWNSHIP	286,714,103	292,476,846	286,714,103	292,476,846	5,762,743	2.01%	0.0466	0.0453				
CITY OR VILLAGE	41,055,565	42,848,152	41,055,565	42,848,152	1,792,587	4.37%	0.6940	0.7026				
FIRE DIST.	255,288,787	259,814,653	255,288,787	259,814,653	4,525,866	1.77%	0.0379	0.0368				
NAT. RESOURCE DIST.	286,714,103	292,476,846	286,714,103	292,476,846	5,762,743	2.01%	0.0347	0.0335				
MISC. DIST.	327,510,729	334,331,668	327,510,729	334,331,668	6,820,939	2.08%	0.0211	0.0207				
ED. SERV. UNIT	286,714,103	292,476,846	286,714,103	292,476,846	5,762,743	2.01%	0.0179	0.0179				
COMMUNITY COLLEGE	286,714,103	292,476,846	286,714,103	292,476,846	5,762,743	2.01%	0.0704	0.0700				
SCHOOLS, CLASS 1-5	286,714,103	292,476,846	286,714,103	292,476,846	5,762,743	2.01%	1.0137	1.0470				
SCHOOLS, CLASS 6	0	0	0	0	0							
SCHOOLS, BONDS	36,036,592	36,511,256	36,036,592	36,511,256	474,664	1.32%	0.0848	0.0866				
FRANKLIN COUNTY	286,714,103	292,476,846	286,714,103	292,476,846	5,762,743	2.01%	1.8165	1.8497				

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	25.62%	1,334,244	1,362,486	25.18%	1,362,486	14.00%	28,242	2.12%	0	1,334,244	0	1,362,486		2.12%
TOWNSHIP	2.56%	133,490	132,372	2.45%	132,372	-0.55%	(1,118)	-0.84%	0	133,490	0	132,372		-0.84%
CITY OR VILLAGE	5.47%	284,935	301,032	5.56%	301,032	7.98%	16,097	5.65%	100,125	184,810	101,611	199,421	1.48%	7.91%
FIRE DIST.	1.86%	96,872	95,684	1.77%	95,684	-0.59%	(1,188)	-1.23%	0	96,872	14,348	81,336	100.00%	-16.04%
NAT. RESOURCE DIST.	1.91%	99,530	98,100	1.81%	98,100	-0.71%	(1,430)	-1.44%	0	99,530	0	98,100		-1.44%
MISC. DIST.	1.33%	69,010	69,203	1.28%	69,203	0.10%	193	0.28%	0	69,010	0	69,203		0.28%
ED. SERV. UNIT	0.98%	51,282	52,429	0.97%	52,429	0.57%	1,147	2.24%	0	51,282	0	52,429		2.24%
COMMUNITY COLLEGE	3.88%	201,930	204,734	3.78%	204,734	1.39%	2,804	1.39%	0	201,930	0	204,734		1.39%
SCHOOLS, CLASS 1-5 *	55.80%	2,906,335	3,062,293	56.60%	3,062,293	77.30%	155,958	5.37%	0	2,906,335	0	3,062,293		5.37%
SCHOOLS, CLASS 6 *		0	0		0		0		0	0	0	0		
SCHOOLS, BONDS	0.59%	30,559	31,612	0.58%	31,612	0.52%	1,053	3.44%	30,559	0	31,612	0	3.44%	
FRANKLIN COUNTY	100.00%	5,208,187	5,409,944	100.00%	5,409,944	100.00%	201,756	3.87%	130,684	5,077,503	147,571	5,262,372	12.92%	3.64%

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE				Average Rates	Average Rates				
AGLAND REAL	68.29%	195,786,395	199,326,780	68.15%	199,326,780	61.44%	3,540,385	1.81%	1.7255	1.7552				
AGIMPRV & FRMSITE	4.25%	12,180,551	12,211,747	4.18%	12,211,747	0.54%	31,196	0.26%	1.7551	1.7624				
RESIDENTIAL REAL **	17.02%	48,796,115	48,651,305	16.63%	48,651,305	-2.51%	(144,810)	-0.30%	2.1389	2.1834				
COMM.&IND.&MINRL REAL	2.32%	6,650,365	8,552,515	2.92%	8,552,515	33.01%	1,902,150	28.60%	2.2851	2.3323				
RAILROAD REAL	1.19%	3,421,636	3,449,191	1.18%	3,449,191	0.48%	27,555	0.81%	1.7604	1.7697				
PUBLIC SERVICE REAL	0.11%	312,944	334,849	0.11%	334,849	0.38%	21,905	7.00%	1.8754	1.8731				
SUBTOTAL-REAL	93.18%	267,148,006	272,526,387	93.18%	272,526,387	93.33%	5,378,381	2.01%	1.8169	1.8504				
AGRIC PERSONAL	4.52%	12,970,030	13,912,265	4.76%	13,912,265	16.35%	942,235	7.26%	1.7492	1.7769				
COMM PERSONAL	0.71%	2,036,029	1,968,427	0.67%	1,968,427	-1.17%	(67,602)	-3.32%	1.9807	2.0736				
RAILROAD PERSONAL	0.26%	740,903	700,876	0.24%	700,876	-0.69%	(40,027)	-5.40%	1.7604	1.7697				
PUBLIC SERVICE PERSONAL	1.33%	3,819,135	3,368,891	1.15%	3,368,891	-7.81%	(450,244)	-11.79%	1.9397	1.9815				
SUBTOTAL - PERSONAL	6.82%	19,566,097	19,950,459	6.82%	19,950,459	6.67%	384,362	1.96%	1.8109	1.8405				
FRANKLIN COUNTY	100.00%	286,714,103	292,476,846	100.00%	292,476,846	100.00%	5,762,743	2.01%	1.8165	1.8497				

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	64.87%	3,378,322	3,498,502	64.67%	3,498,502	59.57%	120,181	3.56%	23,069	3,355,253	33,739	3,464,764	46.25%	3.26%
AGIMPRV & FRMSITE	4.10%	213,784	215,223	3.98%	215,223	0.71%	1,439	0.67%	1,665	212,118	2,182	213,040	31.05%	0.43%
RESIDENTIAL REAL **	20.04%	1,043,684	1,062,254	19.64%	1,062,254	9.20%	18,570	1.78%	81,875	961,809	82,851	979,403	1.19%	1.83%
COMM.&IND.&MINRL REAL	2.92%	151,969	199,467	3.69%	199,467	23.54%	47,498	31.26%	15,267	136,702	18,867	180,600	23.58%	32.11%
RAILROAD REAL	1.16%	60,236	61,042	1.13%	61,042	0.40%	806	1.34%	459	59,777	414	60,628	-9.90%	1.42%
PUBLIC SERVICE REAL	0.11%	5,869	6,272	0.12%	6,272	0.20%	403	6.87%	199	5,670	199	6,073	0.07%	7.11%
SUBTOTAL-REAL	93.20%	4,853,863	5,042,759	93.21%	5,042,759	93.63%	188,896	3.89%	122,534	4,731,329	138,252	4,904,508	12.83%	3.66%
AGRIC PERSONAL	4.36%	226,876	247,211	4.57%	247,211	10.08%	20,335	8.96%	2,053	224,823	3,315	243,896	61.51%	8.48%
COMM PERSONAL	0.77%	40,327	40,817	0.75%	40,817	0.24%	489	1.21%	2,287	38,040	2,514	38,302	9.92%	0.69%
RAILROAD PERSONAL	0.25%	13,043	12,404	0.23%	12,404	-0.32%	(639)	-4.90%	99	12,944	84	12,320	-15.45%	-4.82%
PUBLIC SERVICE PERSONAL	1.42%	74,078	66,753	1.23%	66,753	-3.63%	(7,325)	-9.89%	3,711	70,367	3,406	63,347	-8.21%	-9.98%
SUBTOTAL - PERSONAL	6.80%	354,324	367,184	6.79%	367,184	6.37%	12,860	3.63%	8,150	346,174	9,320	357,865	14.35%	3.38%
FRANKLIN COUNTY	100.00%	5,208,187	5,409,944	100.00%	5,409,944	100.00%	201,756	3.87%	130,684	5,077,503	147,571	5,262,372	12.92%	3.64%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

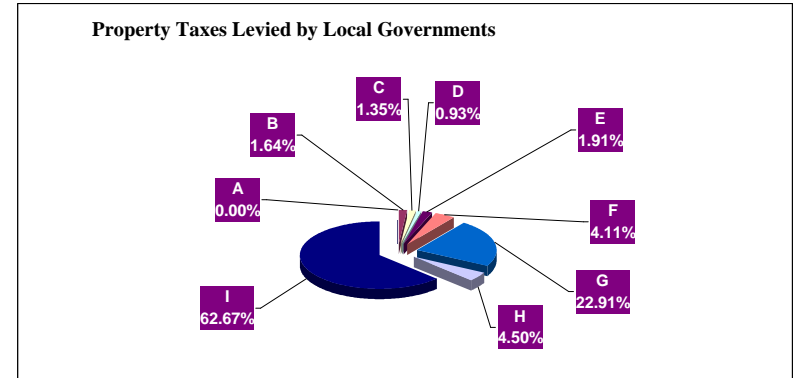
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

32 FRONTIER COUNTY

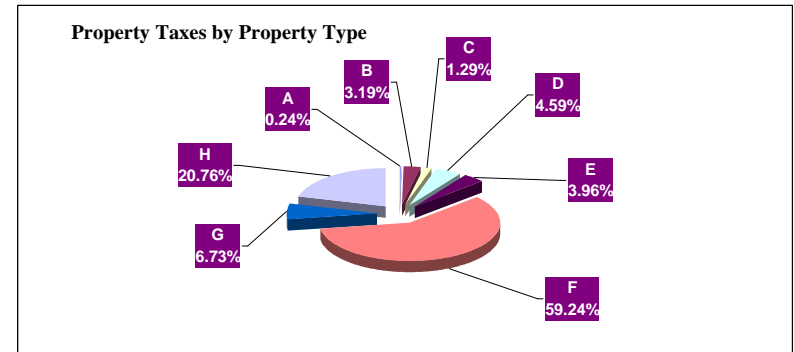
County Seat: Stockville, NE
 County Population: 3,099
 Real Property Taxable Records: 4,439
 Personal Property Schedules: 595

2002 Levels of Value:
 Residential: 97%
 Commercial: 95%
 Agricultural: 80%

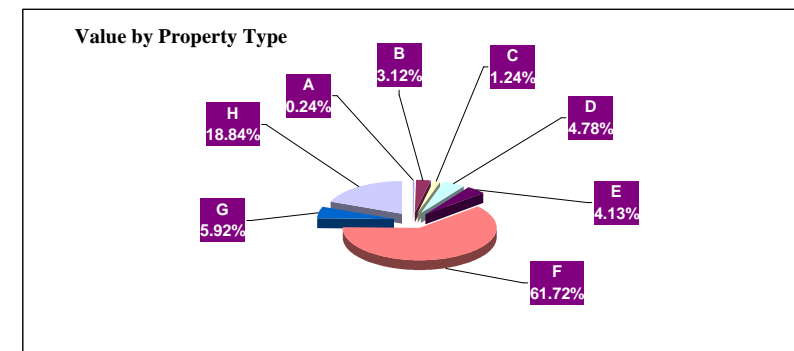
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	312,779,039	76,762	0.0245%	1.64%
C	FIRE DISTRICTS	229,333,200	63,086	0.0275%	1.35%
D	EDUC. SERV. UNIT	275,373,245	43,709	0.0159%	0.93%
E	NAT. RESOURCE DIST.	275,372,918	89,514	0.0325%	1.91%
F	COMMUNITY COLLEGE	275,372,918	192,762	0.0700%	4.11%
G	COUNTY	275,372,918	1,074,347	0.3901%	22.91%
H	CITY OR VILLAGE	47,693,717	210,882	0.4422%	4.50%
I	SCHOOL DISTRICTS	275,372,918	2,939,199	1.0674%	62.67%
	FRONTIER COUNTY	275,372,918	4,690,261	1.7032%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	671,219	11,140	1.6597%	0.24%
B	PUBLIC SERVIC ENTITIES	8,603,322	149,682	1.7398%	3.19%
C	COMM. & INDUST. EQUIP.	3,425,119	60,543	1.7676%	1.29%
D	AGRIC. MACH. & EQUIP.	13,170,141	215,418	1.6357%	4.59%
E	AG-OUTBLDG & FARMSITE LAND	11,365,239	185,656	1.6335%	3.96%
F	AGRICULTURAL LAND	169,965,652	2,778,300	1.6346%	59.24%
G	COMM., INDUST., & MINERAL	16,304,471	315,660	1.9360%	6.73%
H	RESIDENTIAL **	51,867,755	973,862	1.8776%	20.76%
	FRONTIER COUNTY	275,372,918	4,690,261	1.7032%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	671,219	0.24%
B	PUBLIC SERVIC ENTITIES	8,603,322	3.12%
C	COMM. & INDUST. EQUIP.	3,425,119	1.24%
D	AGRIC. MACH. & EQUIP.	13,170,141	4.78%
E	AG-OUTBLDG & FARMSITE LAND	11,365,239	4.13%
F	AGRICULTURAL LAND	169,965,652	61.72%
G	COMM., INDUST., & MINERAL	16,304,471	5.92%
H	RESIDENTIAL **	51,867,755	18.84%
	FRONTIER COUNTY	275,372,918	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

32 FRONTIER COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002				
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates					
COUNTY		262,723,904		275,372,918	12,649,014	4.81%		0.4089	0.3901				
TOWNSHIP		0		0	0								
CITY OR VILLAGE		42,977,539		47,693,717	4,716,178	10.97%		0.4582	0.4422				
FIRE DIST.		221,291,807		229,333,200	8,041,393	3.63%		0.0275	0.0275				
NAT. RESOURCE DIST.		262,723,904		275,372,918	12,649,014	4.81%		0.0318	0.0325				
MISC. DIST.		299,553,434		312,779,039	13,225,605	4.42%		0.0249	0.0245				
ED. SERV. UNIT		262,685,450		275,373,245	12,687,795	4.83%		0.0160	0.0159				
COMMUNITY COLLEGE		262,723,904		275,372,918	12,649,014	4.81%		0.0681	0.0700				
SCHOOLS, CLASS 1-5		262,723,904		275,372,918	12,649,014	4.81%		1.0260	1.0467				
SCHOOLS, CLASS 6		0		0	0								
SCHOOLS, BONDS		34,072,930		35,995,938	1,923,008	5.64%		0.1194	0.1581				
FRONTIER COUNTY		262,723,904		275,372,918	12,649,014	4.81%		1.6927	1.7032				
TAXES BY SUBDIVISION	2001 % of Total	2001 TOTAL TAXES	2002 % of Total	2002 TOTAL TAXES	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001 Bond Taxes	2001 NonBond Taxes	2002 Bond Taxes	2002 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
COUNTY	24.16%	1,074,360	22.91%	1,074,347	-0.01%	(13)	0.00%	0	1,074,360	0	1,074,347		0.00%
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0		
CITY OR VILLAGE	4.43%	196,937	4.50%	210,882	5.73%	13,945	7.08%	22,200	174,737	0	210,882	-100.00%	20.69%
FIRE DIST.	1.37%	60,775	1.35%	63,086	0.95%	2,311	3.80%	581	60,194	0	63,086	-100.00%	4.81%
NAT. RESOURCE DIST.	1.88%	83,515	1.91%	89,514	2.47%	5,998	7.18%	0	83,515	0	89,514		7.18%
MISC. DIST.	1.67%	74,476	1.64%	76,762	0.94%	2,286	3.07%	10,767	63,710	10,002	66,716	-7.10%	4.79%
ED. SERV. UNIT	0.94%	41,914	0.93%	43,709	0.74%	1,795	4.28%	0	41,914	0	43,709		4.28%
COMMUNITY COLLEGE	4.02%	178,884	4.11%	192,762	5.71%	13,879	7.76%	0	178,884	0	192,762		7.76%
SCHOOLS, CLASS 1-5 *	60.61%	2,695,556	61.45%	2,882,279	76.79%	186,723	6.93%	0	2,695,556	0	2,882,279		6.93%
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0		
SCHOOLS, BONDS	0.92%	40,695	1.21%	56,920	6.67%	16,225	39.87%	40,695	0	56,920	0	39.87%	
FRONTIER COUNTY	100.00%	4,447,111	100.00%	4,690,261	100.00%	243,150	5.47%	74,242	4,372,869	66,922	4,623,340	-9.86%	5.73%
VALUE BY SECTOR	2001 % of Total	2001 TOTAL VALUE	2002 % of Total	2002 TOTAL VALUE	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001 Average Rates		2002 Average Rates			
AGLAND REAL	61.87%	162,549,787	61.72%	169,965,652	58.63%	7,415,865	4.56%	1.6219	1.6346				
AGIMPRV & FRMSITE	4.33%	11,368,227	4.13%	11,365,239	-0.02%	(2,988)	-0.03%	1.6217	1.6335				
RESIDENTIAL REAL **	18.58%	48,810,216	18.84%	51,867,755	24.17%	3,057,539	6.26%	1.8908	1.8776				
COMM.&IND.&MINRL REAL	5.17%	13,583,953	5.92%	16,304,471	21.51%	2,720,518	20.03%	1.9036	1.9360				
RAILROAD REAL	0.26%	669,953	0.23%	620,085	-0.39%	(49,868)	-7.44%	1.6762	1.6597				
PUBLIC SERVICE REAL	0.41%	1,074,839	0.35%	963,885	-0.88%	(110,954)	-10.32%	1.7679	1.7335				
SUBTOTAL-REAL	90.61%	238,056,976	91.18%	251,087,087	103.01%	13,030,112	5.47%	1.6939	1.7048				
AGRIC PERSONAL	4.55%	11,966,996	4.78%	13,170,141	9.51%	1,203,145	10.05%	1.6199	1.6357				
COMM PERSONAL	1.42%	3,731,915	1.24%	3,425,119	-2.43%	(306,796)	-8.22%	1.7844	1.7676				
RAILROAD PERSONAL	0.02%	63,769	0.02%	51,134	-0.10%	(12,635)	-19.81%	1.6762	1.6597				
PUBLIC SERVICE PERSONAL	3.39%	8,904,249	2.77%	7,639,437	-10.00%	(1,264,812)	-14.20%	1.7206	1.7406				
SUBTOTAL - PERSONAL	9.39%	24,666,929	8.82%	24,285,831	-3.01%	(381,098)	-1.54%	1.6813	1.6873				
FRONTIER COUNTY	100.00%	262,723,904	100.00%	275,372,918	100.00%	12,649,014	4.81%	1.6927	1.7032				
TAXES BY SECTOR	2001 % of Total	2001 TOTAL TAXES	2002 % of Total	2002 TOTAL TAXES	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001 Bond Taxes	2001 NonBond Taxes	2002 Bond Taxes	2002 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
AGLAND REAL	59.28%	2,636,335	59.24%	2,778,300	58.39%	141,965	5.38%	37,126	2,599,209	47,292	2,731,009	27.38%	5.07%
AGIMPRV & FRMSITE	4.15%	184,357	3.96%	185,656	0.53%	1,299	0.70%	2,449	181,908	2,960	182,695	20.87%	0.43%
RESIDENTIAL REAL **	20.75%	922,884	20.76%	973,862	20.97%	50,978	5.52%	22,304	900,580	6,904	966,959	-69.05%	7.37%
COMM.&IND.&MINRL REAL	5.81%	258,585	6.73%	315,660	23.47%	57,075	22.07%	6,743	251,841	4,288	311,371	-36.41%	23.64%
RAILROAD REAL	0.25%	11,230	0.22%	10,292	-0.39%	(938)	-8.35%	43	11,187	11	10,280	-73.50%	-8.10%
PUBLIC SERVICE REAL	0.43%	19,002	0.36%	16,709	-0.94%	(2,294)	-12.07%	206	18,796	215	16,493	4.54%	-12.25%
SUBTOTAL-REAL	90.67%	4,032,393	91.26%	4,280,478	102.03%	248,085	6.15%	68,872	3,963,521	61,670	4,218,807	-10.46%	6.44%
AGRIC PERSONAL	4.36%	193,849	4.59%	215,418	8.87%	21,569	11.13%	2,646	191,203	4,068	211,350	53.74%	10.54%
COMM PERSONAL	1.50%	66,592	1.29%	60,543	-2.49%	(6,049)	-9.08%	1,065	65,527	105	60,438	-90.11%	-7.77%
RAILROAD PERSONAL	0.02%	1,069	0.02%	849	-0.09%	(220)	-20.60%	4	1,065	1	848	-77.02%	-20.39%
PUBLIC SERVICE PERSONAL	3.45%	153,208	2.84%	132,974	-8.32%	(20,235)	-13.21%	1,655	151,554	1,076	131,897	-34.95%	-12.97%
SUBTOTAL - PERSONAL	9.33%	414,718	8.74%	409,783	-2.03%	(4,935)	-1.19%	5,370	409,348	5,251	404,532	-2.22%	-1.18%
FRONTIER COUNTY	100.00%	4,447,111	100.00%	4,690,261	100.00%	243,150	5.47%	74,242	4,372,869	66,922	4,623,340	-9.86%	5.73%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

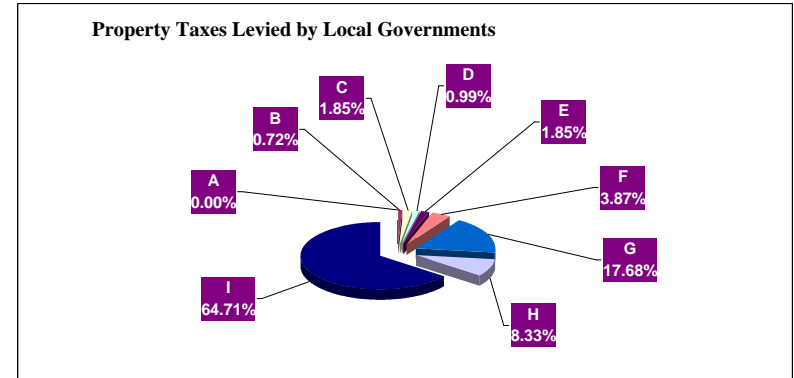
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

33 FURNAS COUNTY

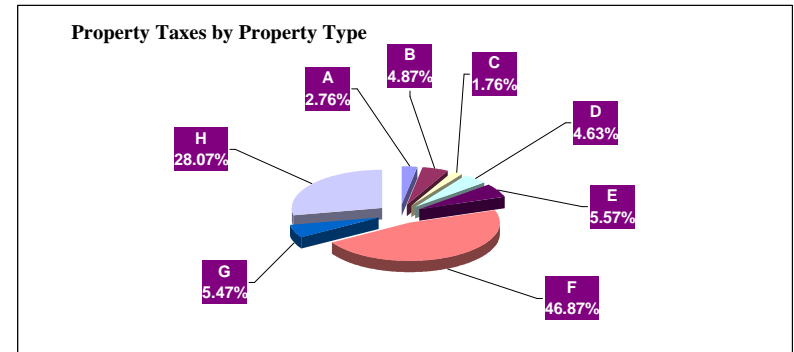
County Seat: Beaver City, NE
 County Population: 5,324
 Real Property Taxable Records: 6,046
 Personal Property Schedules: 727

2002 Levels of Value:
 Residential: 97%
 Commercial: 98%
 Agricultural: 77%

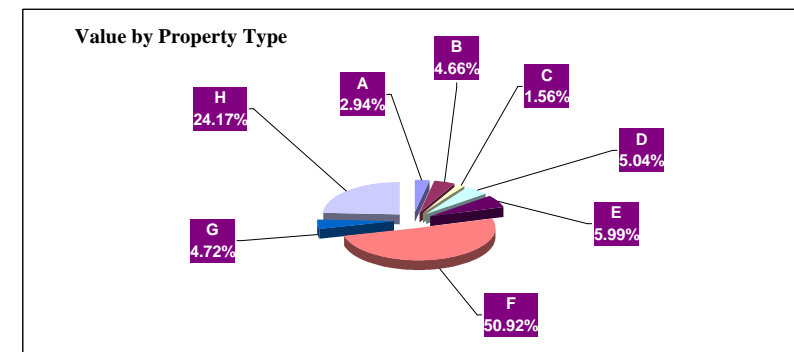
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	398,083,381	41,872	0.0105%	0.72%
C	FIRE DISTRICTS	239,927,335	107,580	0.0448%	1.85%
D	EDUC. SERV. UNIT	321,248,907	57,565	0.0179%	0.99%
E	NAT. RESOURCE DIST.	321,248,907	107,750	0.0335%	1.85%
F	COMMUNITY COLLEGE	321,248,907	224,874	0.0700%	3.87%
G	COUNTY	321,248,907	1,028,552	0.3202%	17.68%
H	CITY OR VILLAGE	83,627,184	484,527	0.5794%	8.33%
I	SCHOOL DISTRICTS	321,248,907	3,764,149	1.1717%	64.71%
	FURNAS COUNTY	321,248,907	5,816,870	1.8107%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	9,437,545	160,817	1.7040%	2.76%
B	PUBLIC SERVIC ENTITIES	14,985,458	283,248	1.8902%	4.87%
C	COMM. & INDUST. EQUIP.	5,008,121	102,095	2.0386%	1.76%
D	AGRIC. MACH. & EQUIP.	16,175,148	269,282	1.6648%	4.63%
E	AG-OUTBLDG & FARMSITE LAND	19,245,125	323,960	1.6833%	5.57%
F	AGRICULTURAL LAND	163,580,280	2,726,418	1.6667%	46.87%
G	COMM., INDUST., & MINERAL	15,173,780	318,192	2.0970%	5.47%
H	RESIDENTIAL **	77,643,450	1,632,858	2.1030%	28.07%
	FURNAS COUNTY	321,248,907	5,816,870	1.8107%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	9,437,545	2.94%
B	PUBLIC SERVIC ENTITIES	14,985,458	4.66%
C	COMM. & INDUST. EQUIP.	5,008,121	1.56%
D	AGRIC. MACH. & EQUIP.	16,175,148	5.04%
E	AG-OUTBLDG & FARMSITE LAND	19,245,125	5.99%
F	AGRICULTURAL LAND	163,580,280	50.92%
G	COMM., INDUST., & MINERAL	15,173,780	4.72%
H	RESIDENTIAL **	77,643,450	24.17%
	FURNAS COUNTY	321,248,907	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

33 FURNAS COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002			
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates						
COUNTY	308,234,392	321,248,907	13,014,515	4.22%			0.3348	0.3202				
TOWNSHIP	0	0	0									
CITY OR VILLAGE	78,414,013	83,627,184	5,213,171	6.65%			0.5805	0.5794				
FIRE DIST.	231,959,705	239,927,335	7,967,630	3.43%			0.0460	0.0448				
NAT. RESOURCE DIST.	308,234,392	321,248,907	13,014,515	4.22%			0.0347	0.0335				
MISC. DIST.	381,886,949	398,083,381	16,196,432	4.24%			0.0126	0.0105				
ED. SERV. UNIT	308,234,392	321,248,907	13,014,515	4.22%			0.0179	0.0179				
COMMUNITY COLLEGE	308,234,392	321,248,907	13,014,515	4.22%			0.0704	0.0700				
SCHOOLS, CLASS 1-5	308,234,392	321,248,907	13,014,515	4.22%			0.9920	1.0290				
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	191,779,600	200,600,022	8,820,422	4.60%			0.2203	0.2286				
FURNAS COUNTY	308,234,392	321,248,907	13,014,515	4.22%			1.7848	1.8107				

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
		TOTAL TAXES	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
COUNTY	18.76%	1,031,889	1,028,552	-1.06%	(3,336)	-0.32%	0	1,031,889	0	1,028,552	0	1,028,552	0	-0.32%	
TOWNSHIP	0.00%	0	0	0.00%	0		0	0	0	0	0	0	0		
CITY OR VILLAGE	8.27%	455,161	484,527	8.33%	29,366	6.45%	93,118	362,043	102,712	381,815	10.30%	5.46%			
FIRE DIST.	1.94%	106,767	107,580	0.26%	813	0.76%	0	106,767	32,801	74,779	100.00%	-29.96%			
NAT. RESOURCE DIST.	1.94%	107,000	107,750	0.24%	750	0.70%	0	107,000	0	107,750	0.70%				
MISC. DIST.	0.88%	48,283	41,872	-2.03%	(6,410)	-13.28%	7,392	40,891	7,392	34,480	0.00%	-15.68%			
ED. SERV. UNIT	1.00%	55,142	57,565	0.99%	2,423	4.39%	0	55,142	0	57,565	4.39%				
COMMUNITY COLLEGE	3.95%	217,086	224,874	2.47%	7,788	3.59%	0	217,086	0	224,874	3.59%				
SCHOOLS, CLASS 1-5 *	55.58%	3,057,630	3,305,543	78.60%	247,913	8.11%	0	3,057,630	0	3,305,543	8.11%				
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0					
SCHOOLS, BONDS	7.68%	422,501	458,606	11.45%	36,105	8.55%	422,501	0	458,606	0	8.55%				
FURNAS COUNTY	100.00%	5,501,461	5,816,870	100.00%	315,410	5.73%	523,011	4,978,449	601,510	5,215,360	15.01%	4.76%			

VALUE BY SECTOR	% of Total	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
		TOTAL VALUE	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates							
AGLAND REAL	52.41%	161,533,220	163,580,280	15.73%	2,047,060	1.27%		1.6502	1.6667						
AGIMPRV & FRMSITE	6.12%	18,863,960	19,245,125	2.93%	381,165	2.02%		1.6776	1.6833						
RESIDENTIAL REAL **	23.33%	71,908,030	77,643,450	44.07%	5,735,420	7.98%		2.0704	2.1030						
COMM.&IND.&MINRL REAL	4.64%	14,288,325	15,173,780	6.80%	885,455	6.20%		2.0742	2.0970						
RAILROAD REAL	2.79%	8,585,499	7,903,098	-5.24%	(682,401)	-7.95%		1.6836	1.7043						
PUBLIC SERVICE REAL	0.46%	1,429,105	1,846,929	3.21%	417,824	29.24%		1.8457	1.8775						
SUBTOTAL-REAL	89.74%	276,608,139	285,392,662	67.50%	8,784,523	3.18%		1.7852	1.8118						
AGRIC PERSONAL	5.19%	15,983,797	16,175,148	1.47%	191,351	1.20%		1.6461	1.6648						
COMM PERSONAL	1.86%	5,736,331	5,008,121	-5.60%	(728,210)	-12.69%		2.0171	2.0386						
RAILROAD PERSONAL	0.58%	1,781,457	1,534,447	-1.90%	(247,010)	-13.87%		1.6812	1.7024						
PUBLIC SERVICE PERSONAL	2.64%	8,124,668	13,138,529	38.53%	5,013,861	61.71%		1.9024	1.8919						
SUBTOTAL - PERSONAL	10.26%	31,626,253	35,856,245	32.50%	4,229,992	13.37%		1.7812	1.8018						
FURNAS COUNTY	100.00%	308,234,392	321,248,907	100.00%	13,014,515	4.22%		1.7848	1.8107						

TAXES BY SECTOR	% of Total	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
		TOTAL TAXES	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
AGLAND REAL	48.45%	2,665,571	2,726,418	19.29%	60,847	2.28%	233,580	2,431,991	261,728	2,464,689	12.05%	1.34%			
AGIMPRV & FRMSITE	5.75%	316,461	323,960	2.38%	7,499	2.37%	32,787	283,674	35,405	288,555	7.99%	1.72%			
RESIDENTIAL REAL **	27.06%	1,488,808	1,632,858	45.67%	144,050	9.68%	162,409	1,326,399	189,731	1,443,127	16.82%	8.80%			
COMM.&IND.&MINRL REAL	5.39%	296,371	318,192	6.92%	21,821	7.36%	31,548	264,823	33,869	284,324	7.36%	7.36%			
RAILROAD REAL	2.63%	144,548	134,695	-3.12%	(9,853)	-6.82%	9,679	134,869	9,903	124,792	2.32%	-7.47%			
PUBLIC SERVICE REAL	0.48%	26,377	34,676	2.63%	8,299	3.94%	2,292	24,086	3,947	30,729	72.26%	27.58%			
SUBTOTAL-REAL	89.76%	4,938,136	5,170,800	73.77%	232,664	4.71%	472,293	4,465,843	534,583	4,636,216	13.19%	3.82%			
AGRIC PERSONAL	4.78%	263,102	269,282	1.96%	6,180	2.35%	22,094	241,008	24,914	244,368	12.76%	1.39%			
COMM PERSONAL	2.10%	115,709	102,095	-4.32%	(13,614)	-11.77%	11,616	104,093	11,670	90,425	0.47%	-13.13%			
RAILROAD PERSONAL	0.54%	29,951	26,122	-1.21%	(3,829)	-12.78%	1,948	28,003	1,868	24,254	-4.10%	-13.39%			
PUBLIC SERVICE PERSONAL	2.81%	154,563	248,572	29.81%	94,010	60.82%	15,060	139,502	28,475	220,097	89.08%	57.77%			
SUBTOTAL - PERSONAL	10.24%	563,324	646,071	26.23%	82,746	14.69%	50,718	512,607	66,927	579,144	31.96%	12.98%			
FURNAS COUNTY	100.00%	5,501,461	5,816,870	100.00%	315,410	5.73%	523,011	4,978,449	601,510	5,215,360	15.01%	4.76%			

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

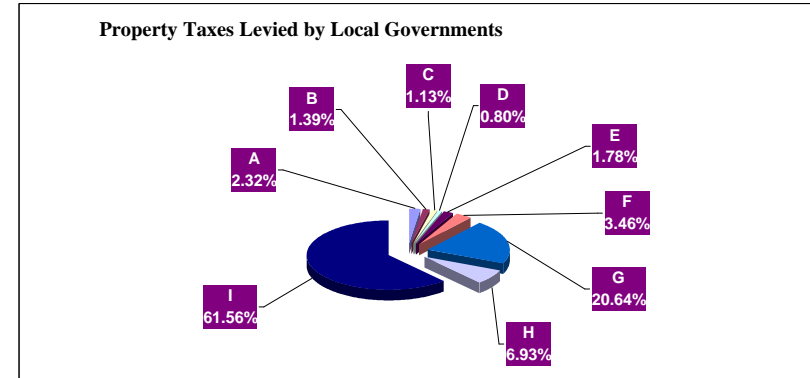
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

34 GAGE COUNTY

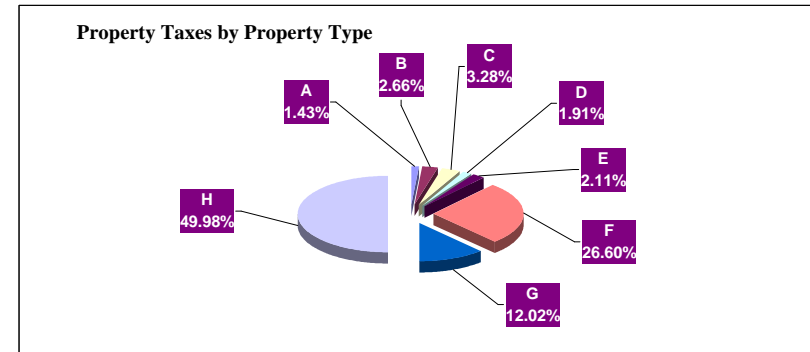
County Seat: Beatrice, NE
 County Population: 22,993
 Real Property Taxable Records: 15,568
 Personal Property Schedules: 1,743

2002 Levels of Value:
 Residential: 93%
 Commercial: 92%
 Agricultural: Ag Special Value

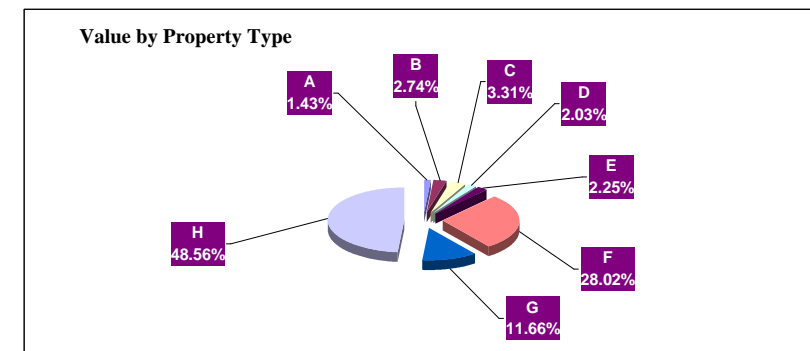
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	749,032,479	512,553	0.0684%	2.32%
B	MISCELLANEOUS DIST.	2,744,495,514	306,802	0.0112%	1.39%
C	FIRE DISTRICTS	655,743,790	248,939	0.0380%	1.13%
D	EDUC. SERV. UNIT	1,164,509,331	176,961	0.0152%	0.80%
E	NAT. RESOURCE DIST.	1,164,509,331	392,055	0.0337%	1.78%
F	COMMUNITY COLLEGE	1,164,509,331	762,755	0.0655%	3.46%
G	COUNTY	1,164,509,331	4,556,507	0.3913%	20.64%
H	CITY OR VILLAGE	514,445,349	1,528,729	0.2972%	6.93%
I	SCHOOL DISTRICTS	1,164,509,331	13,589,215	1.1669%	61.56%
	GAGE COUNTY	1,164,509,331	22,074,515	1.8956%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	16,642,257	314,592	1.8903%	1.43%
B	PUBLIC SERVIC ENTITIES	31,922,262	587,972	1.8419%	2.66%
C	COMM. & INDUST. EQUIP.	38,555,964	724,135	1.8781%	3.28%
D	AGRIC. MACH. & EQUIP.	23,596,688	422,673	1.7912%	1.91%
E	AG-OUTBLDG & FARMSITE LAND	26,144,220	466,637	1.7849%	2.11%
F	AGRICULTURAL LAND	326,348,875	5,872,423	1.7994%	26.60%
G	COMM., INDUST., & MINERAL	135,789,245	2,652,882	1.9537%	12.02%
H	RESIDENTIAL **	565,509,820	11,033,200	1.9510%	49.98%
	GAGE COUNTY	1,164,509,331	22,074,515	1.8956%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	16,642,257	1.43%
B	PUBLIC SERVIC ENTITIES	31,922,262	2.74%
C	COMM. & INDUST. EQUIP.	38,555,964	3.31%
D	AGRIC. MACH. & EQUIP.	23,596,688	2.03%
E	AG-OUTBLDG & FARMSITE LAND	26,144,220	2.25%
F	AGRICULTURAL LAND	326,348,875	28.02%
G	COMM., INDUST., & MINERAL	135,789,245	11.66%
H	RESIDENTIAL **	565,509,820	48.56%
	GAGE COUNTY	1,164,509,331	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

34 GAGE COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002			
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates						
COUNTY	1,136,111,257	1,164,509,331	28,398,074	2.50%	0.3643	0.3913						
TOWNSHIP	734,480,338	749,032,479	14,552,141	1.98%	0.0683	0.0684						
CITY OR VILLAGE	495,284,621	514,445,349	19,160,728	3.87%	0.2983	0.2972						
FIRE DIST.	645,919,637	655,743,790	9,824,153	1.52%	0.0384	0.0380						
NAT. RESOURCE DIST.	1,136,111,257	1,164,509,331	28,398,074	2.50%	0.0337	0.0337						
MISC. DIST.	2,673,853,433	2,744,495,514	70,642,081	2.64%	0.0113	0.0112						
ED. SERV. UNIT	1,136,111,257	1,164,509,331	28,398,074	2.50%	0.0159	0.0152						
COMMUNITY COLLEGE	1,136,111,257	1,164,509,331	28,398,074	2.50%	0.0636	0.0655						
SCHOOLS, CLASS 1-5	1,136,111,257	1,164,509,331	28,398,074	2.50%	1.0493	1.0614						
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	1,024,931,078	958,772,264	(66,158,814)	-6.45%	0.1180	0.1282						
GAGE COUNTY	1,136,111,257	1,164,509,331	28,398,074	2.50%	1.8559	1.8956						

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
		TOTAL TAXES	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
COUNTY	19.63%	4,138,603	4,556,507	42.25%	417,904	10.10%	536,404	3,602,200	485,542	4,070,965	-9.48%	13.01%			
TOWNSHIP	2.38%	501,382	512,553	1.13%	11,171	2.23%	0	501,382	0	512,553	2.23%	2.23%			
CITY OR VILLAGE	7.01%	1,477,614	1,528,729	5.17%	51,115	3.46%	208,468	1,269,146	221,388	1,307,340	6.20%	3.01%			
FIRE DIST.	1.18%	247,948	248,939	0.10%	991	0.40%	44,637	203,311	44,129	204,810	-1.14%	0.74%			
NAT. RESOURCE DIST.	1.81%	382,430	392,055	0.97%	9,625	2.52%	0	382,430	0	392,055	2.52%	2.52%			
MISC. DIST.	1.43%	302,209	306,802	0.46%	4,593	1.52%	0	302,209	0	306,802	1.52%	1.52%			
ED. SERV. UNIT	0.86%	181,028	176,961	-0.41%	(4,067)	-2.25%	0	181,028	0	176,961	-2.25%	-2.25%			
COMMUNITY COLLEGE	3.43%	722,567	762,755	4.06%	40,188	5.56%	0	722,567	0	762,755	5.56%	5.56%			
SCHOOLS, CLASS 1-5 *	56.54%	11,921,693	12,359,755	44.28%	438,062	3.67%	0	11,921,693	0	12,359,755	3.67%	3.67%			
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0					
SCHOOLS, BONDS	5.74%	1,209,839	1,229,459	1.98%	19,621	1.62%	1,209,839	0	1,229,459	0	1.62%				
GAGE COUNTY	100.00%	21,085,313	22,074,515	100.00%	989,201	4.69%	1,999,347	19,085,966	1,980,519	20,093,996	-0.94%	5.28%			

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
		TOTAL VALUE	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates							
AGLAND REAL	28.49%	323,625,345	326,348,875	9.59%	2,723,530	0.84%		1.7509	1.7994						
AGIMPRV & FRMSITE	2.19%	24,835,975	26,144,220	4.61%	1,308,245	5.27%		1.7375	1.7849						
RESIDENTIAL REAL **	47.85%	543,594,670	565,509,820	77.17%	21,915,150	4.03%		1.9186	1.9510						
COMM.&IND.&MINRL REAL	11.25%	127,851,810	135,789,245	27.95%	7,937,435	6.21%		1.9187	1.9537						
RAILROAD REAL	1.69%	19,240,440	13,781,735	-19.22%	(5,458,705)	-28.37%		1.8463	1.8910						
PUBLIC SERVICE REAL	0.61%	6,954,335	6,962,303	0.03%	7,968	0.11%		1.7828	1.8086						
SUBTOTAL-REAL	92.08%	1,046,102,575	1,074,536,198	100.13%	28,433,623	2.72%		1.8602	1.8996						
AGRIC PERSONAL	2.11%	24,009,561	23,596,688	-1.45%	(412,873)	-1.72%		1.7456	1.7912						
COMM PERSONAL	3.15%	35,768,806	38,555,964	9.81%	2,787,158	7.79%		1.8326	1.8781						
RAILROAD PERSONAL	0.38%	4,368,065	2,860,522	-5.31%	(1,507,543)	-34.51%		1.8428	1.8871						
PUBLIC SERVICE PERSONAL	2.28%	25,862,250	24,959,959	-3.18%	(902,291)	-3.49%		1.8203	1.8512						
SUBTOTAL - PERSONAL	7.92%	90,008,682	89,973,133	-0.13%	(35,549)	-0.04%		1.8064	1.8481						
GAGE COUNTY	100.00%	1,136,111,257	1,164,509,331	100.00%	28,398,074	2.50%		1.8559	1.8956						

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
		TOTAL TAXES	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
AGLAND REAL	26.87%	5,666,207	5,872,423	20.85%	206,216	3.64%	471,478	5,194,729	462,455	5,409,968	-1.91%	4.14%			
AGIMPRV & FRMSITE	2.05%	431,518	466,637	3.55%	35,119	8.14%	37,101	394,417	37,449	429,188	0.94%	8.82%			
RESIDENTIAL REAL **	49.46%	10,429,386	11,033,200	61.04%	603,813	5.79%	1,041,134	9,388,253	1,043,427	9,989,773	0.22%	6.41%			
COMM.&IND.&MINRL REAL	11.63%	2,453,087	2,652,882	20.20%	199,795	8.14%	253,887	2,199,200	259,577	2,393,305	2.24%	8.83%			
RAILROAD REAL	1.68%	355,230	260,611	-9.57%	(94,618)	-26.64%	31,435	323,795	19,711	240,901	-37.30%	-25.60%			
PUBLIC SERVICE REAL	0.59%	123,982	125,922	0.20%	1,940	1.56%	11,618	112,365	11,114	114,808	-4.33%	2.17%			
SUBTOTAL-REAL	92.29%	19,459,411	20,411,676	96.27%	952,265	4.89%	1,846,652	17,612,759	1,833,733	18,577,943	-0.70%	5.48%			
AGRIC PERSONAL	1.99%	419,123	422,673	0.36%	3,550	0.85%	35,706	383,417	33,198	389,475	-7.02%	1.58%			
COMM PERSONAL	3.11%	655,512	724,135	6.94%	68,622	10.47%	65,259	590,254	67,912	656,222	4.07%	11.18%			
RAILROAD PERSONAL	0.38%	80,496	53,981	-2.68%	(26,515)	-32.94%	7,160	73,336	4,059	49,922	-43.31%	-31.93%			
PUBLIC SERVICE PERSONAL	2.23%	470,771	462,050	-0.88%	(8,721)	-1.85%	44,571	426,200	41,617	420,433	-6.63%	-1.35%			
SUBTOTAL - PERSONAL	7.71%	1,625,902	1,662,838	3.73%	36,936	2.27%	152,695	1,473,207	146,786	1,516,052	-3.87%	2.91%			
GAGE COUNTY	100.00%	21,085,313	22,074,515	100.00%	989,201	4.69%	1,999,347	19,085,966	1,980,519	20,093,996	-0.94%	5.28%			

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

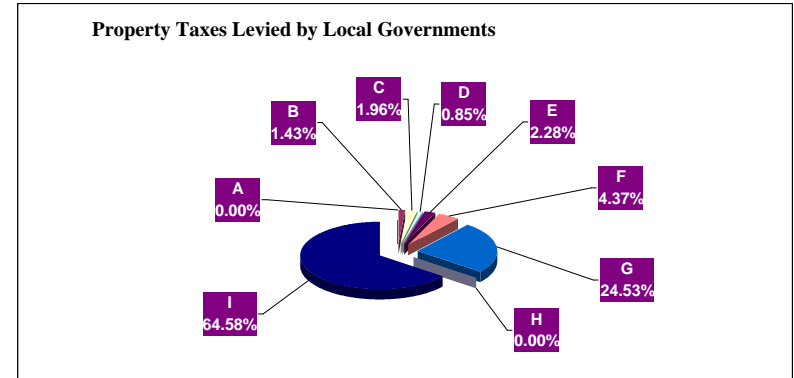
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

35 GARDEN COUNTY

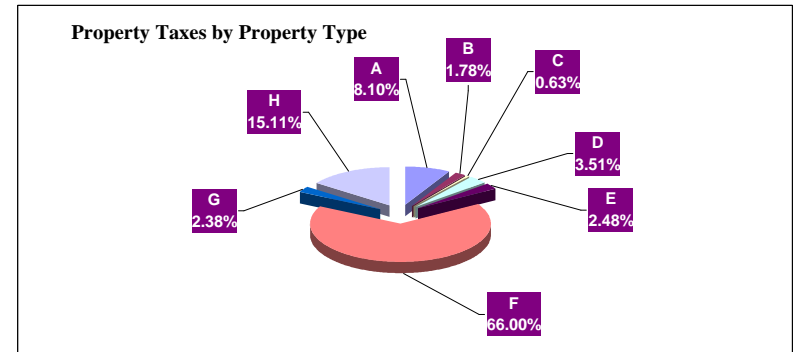
County Seat: Oshkosh, NE
 County Population: 2,292
 Real Property Taxable Records: 4,336
 Personal Property Schedules: 438

2002 Levels of Value:
 Residential: 97%
 Commercial: 96%
 Agricultural: 77%

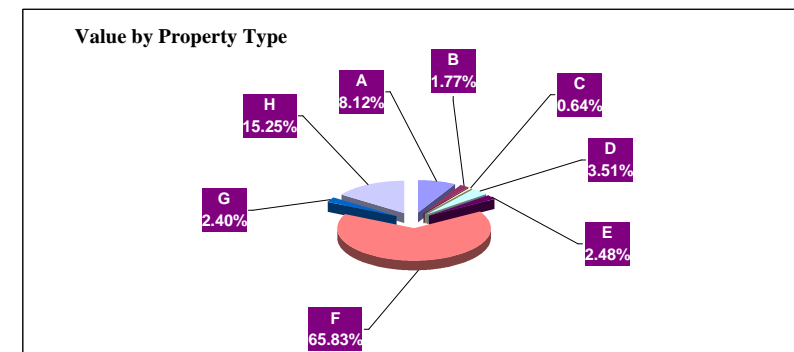
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	689,240,016	64,857	0.0094%	1.43%
C	FIRE DISTRICTS	231,001,843	88,462	0.0383%	1.96%
D	EDUC. SERV. UNIT	255,733,008	38,360	0.0150%	0.85%
E	NAT. RESOURCE DIST.	255,733,008	103,265	0.0404%	2.28%
F	COMMUNITY COLLEGE	255,733,008	197,605	0.0773%	4.37%
G	COUNTY	255,733,008	1,110,006	0.4340%	24.53%
H	CITY OR VILLAGE	24,710,041	0	0.0000%	0.00%
I	SCHOOL DISTRICTS	255,733,008	2,921,921	1.1426%	64.58%
	GARDEN COUNTY	255,733,008	4,524,477	1.7692%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	20,765,291	366,539	1.7651%	8.10%
B	PUBLIC SERVIC ENTITIES	4,520,878	80,431	1.7791%	1.78%
C	COMM. & INDUST. EQUIP.	1,633,505	28,561	1.7484%	0.63%
D	AGRIC. MACH. & EQUIP.	8,969,628	158,856	1.7710%	3.51%
E	AG-OUTBLDG & FARMSITE LAND	6,330,837	112,416	1.7757%	2.48%
F	AGRICULTURAL LAND	168,356,110	2,986,338	1.7738%	66.00%
G	COMM., INDUST., & MINERAL	6,146,156	107,528	1.7495%	2.38%
H	RESIDENTIAL **	39,010,603	683,810	1.7529%	15.11%
	GARDEN COUNTY	255,733,008	4,524,477	1.7692%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	20,765,291	8.12%
B	PUBLIC SERVIC ENTITIES	4,520,878	1.77%
C	COMM. & INDUST. EQUIP.	1,633,505	0.64%
D	AGRIC. MACH. & EQUIP.	8,969,628	3.51%
E	AG-OUTBLDG & FARMSITE LAND	6,330,837	2.48%
F	AGRICULTURAL LAND	168,356,110	65.83%
G	COMM., INDUST., & MINERAL	6,146,156	2.40%
H	RESIDENTIAL **	39,010,603	15.25%
	GARDEN COUNTY	255,733,008	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

35 GARDEN COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE			Average Rates	Average Rates				
COUNTY	227,891,775	255,733,008			27,841,233	12.22%		0.4344	0.4340			
TOWNSHIP	0	0			0							
CITY OR VILLAGE	22,820,944	24,710,041			1,889,097	8.28%		0.0833				
FIRE DIST.	205,049,805	231,001,843			25,952,038	12.66%		0.0410	0.0383			
NAT. RESOURCE DIST.	227,891,775	255,733,008			27,841,233	12.22%		0.0424	0.0404			
MISC. DIST.	615,402,569	689,240,016			73,837,447	12.00%		0.0103	0.0094			
ED. SERV. UNIT	227,891,775	255,733,008			27,841,233	12.22%		0.0150	0.0150			
COMMUNITY COLLEGE	227,891,775	255,733,008			27,841,233	12.22%		0.0779	0.0773			
SCHOOLS, CLASS 1-5	227,891,775	255,733,008			27,841,233	12.22%		1.1511	1.1409			
SCHOOLS, CLASS 6	213,467,550	240,793,360			27,325,810	12.80%						
SCHOOLS, BONDS	5,601,801	5,697,509			95,708	1.71%		0.0759	0.0759			
GARDEN COUNTY	227,891,775	255,733,008			27,841,233	12.22%		1.7956	1.7692			

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	24.19%	989,987	24.53%	1,110,006	27.75%	120,019	12.12%	0	989,987	0	1,110,006		12.12%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
CITY OR VILLAGE	0.46%	19,000	0.00%	0	-4.39%	(19,000)	-100.00%	0	19,000	0	0		-100.00%	
FIRE DIST.	2.05%	84,061	1.96%	88,462	1.02%	4,401	5.24%	13,856	70,205	13,429	75,033	-3.08%	6.88%	
NAT. RESOURCE DIST.	2.36%	96,547	2.28%	103,265	1.55%	6,719	6.96%	0	96,547	0	103,265		6.96%	
MISC. DIST.	1.54%	63,215	1.43%	64,857	0.38%	1,642	2.60%	0	63,215	0	64,857		2.60%	
ED. SERV. UNIT	0.84%	34,184	0.85%	38,360	0.97%	4,176	12.22%	0	34,184	0	38,360		12.22%	
COMMUNITY COLLEGE	4.34%	177,460	4.37%	197,605	4.66%	20,145	11.35%	0	177,460	0	197,605		11.35%	
SCHOOLS, CLASS 1-5 *	64.11%	2,623,239	64.48%	2,917,597	68.06%	294,358	11.22%	0	2,623,239	0	2,917,597		11.22%	
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0			
SCHOOLS, BONDS	0.10%	4,254	0.10%	4,324	0.02%	70	1.64%	4,254	0	4,324	0	1.64%		
GARDEN COUNTY	100.00%	4,091,947	100.00%	4,524,477	100.00%	432,530	10.57%	18,110	4,073,837	17,753	4,506,724	-1.97%	10.63%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	% of Total	TOTAL VALUE	TOTAL VALUE				Average Rates	Average Rates				
AGLAND REAL	65.83%	150,012,863	65.83%	168,356,110	65.89%	18,343,247	12.23%		1.7913	1.7738				
AGIMPRV & FRMSITE	2.47%	5,617,560	2.48%	6,330,837	2.56%	713,277	12.70%		1.7921	1.7757				
RESIDENTIAL REAL **	15.14%	34,501,988	15.25%	39,010,603	16.19%	4,508,615	13.07%		1.8098	1.7529				
COMM.&IND.&MINRL REAL	2.51%	5,712,868	2.40%	6,146,156	1.56%	433,288	7.58%		1.7938	1.7495				
RAILROAD REAL	6.36%	14,490,184	6.55%	16,762,914	8.16%	2,272,730	15.68%		1.7939	1.7651				
PUBLIC SERVICE REAL	0.15%	353,195	0.14%	358,650	0.02%	5,455	1.54%		1.8249	1.7759				
SUBTOTAL-REAL	92.45%	210,688,658	92.66%	236,965,270	94.38%	26,276,612	12.47%		1.7946	1.7692				
AGRIC PERSONAL	3.48%	7,939,703	3.51%	8,969,628	3.70%	1,029,925	12.97%		1.7871	1.7710				
COMM PERSONAL	0.52%	1,192,623	0.64%	1,633,505	1.58%	440,882	36.97%		1.8466	1.7484				
RAILROAD PERSONAL	1.55%	3,534,685	1.57%	4,002,377	1.68%	467,692	13.23%		1.7958	1.7651				
PUBLIC SERVICE PERSONAL	1.99%	4,536,106	1.63%	4,162,228	-1.34%	(373,878)	-8.24%		1.8406	1.7794				
SUBTOTAL - PERSONAL	7.55%	17,203,117	7.34%	18,767,738	5.62%	1,564,621	9.09%		1.8071	1.7697				
GARDEN COUNTY	100.00%	227,891,775	100.00%	255,733,008	100.00%	27,841,233	12.22%		1.7956	1.7692				

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		%Chg Bond Taxes	%Chg NonBond
		TOTAL TAXES	% of Total	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	65.67%	2,687,131	66.00%	2,986,338	69.18%	299,206	11.13%	12,648	2,674,484	12,325	2,974,012	-2.55%	11.20%	
AGIMPRV & FRMSITE	2.46%	100,673	2.48%	112,416	2.71%	11,743	11.66%	559	100,114	561	111,855	0.37%	11.73%	
RESIDENTIAL REAL **	15.26%	624,406	15.11%	683,810	13.73%	59,404	9.51%	1,546	622,860	1,608	682,201	4.04%	9.53%	
COMM.&IND.&MINRL REAL	2.50%	102,476	2.38%	107,528	1.17%	5,051	4.93%	361	102,115	376	107,152	3.95%	4.93%	
RAILROAD REAL	6.35%	259,938	6.54%	295,891	8.31%	35,953	13.83%	1,324	258,614	1,337	294,554	1.02%	13.90%	
PUBLIC SERVICE REAL	0.16%	6,446	0.14%	6,369	-0.02%	(76)	-1.19%	40	6,406	43	6,326	7.87%	-1.24%	
SUBTOTAL-REAL	92.40%	3,781,070	92.66%	4,192,350	95.09%	411,280	10.88%	16,477	3,764,593	16,250	4,176,100	-1.38%	10.93%	
AGRIC PERSONAL	3.47%	141,888	3.51%	158,856	3.92%	16,968	11.96%	581	141,307	612	158,244	5.41%	11.99%	
COMM PERSONAL	0.54%	22,023	0.63%	28,561	1.51%	6,538	29.69%	78	21,945	91	28,470	17.11%	29.73%	
RAILROAD PERSONAL	1.55%	63,476	1.56%	70,648	1.66%	7,172	11.30%	323	63,154	319	70,329	-1.12%	11.36%	
PUBLIC SERVICE PERSONAL	2.04%	83,490	1.64%	74,061	-2.18%	(9,428)	-11.29%	651	82,839	481	73,581	-26.20%	-11.18%	
SUBTOTAL - PERSONAL	7.60%	310,877	7.34%	332,127	4.91%	21,249	6.84%	1,633	309,244	1,503	330,623	-7.93%	6.91%	
GARDEN COUNTY	100.00%	4,091,947	100.00%	4,524,477	100.00%	432,530	10.57%	18,110	4,073,837	17,753	4,506,724	-1.97%	10.63%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

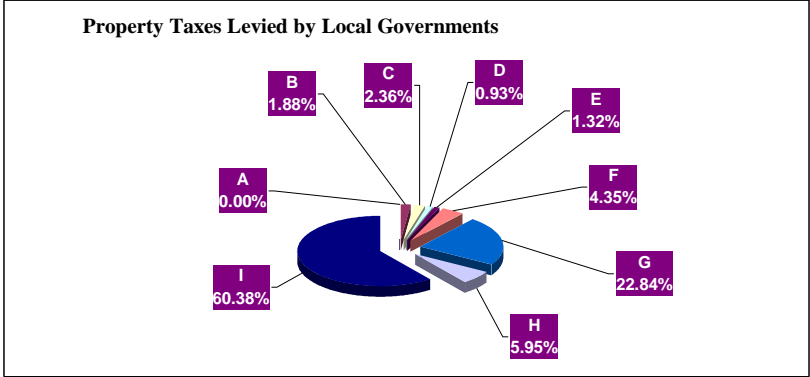
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

36 GARFIELD COUNTY

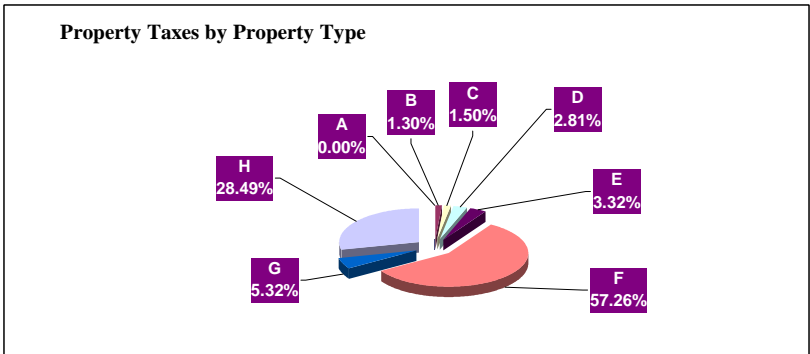
County Seat: Burwell, NE
 County Population: 1,902
 Real Property Taxable Records: 2,379
 Personal Property Schedules: 349

2002 Levels of Value:
 Residential: 96%
 Commercial: --
 Agricultural: 78%

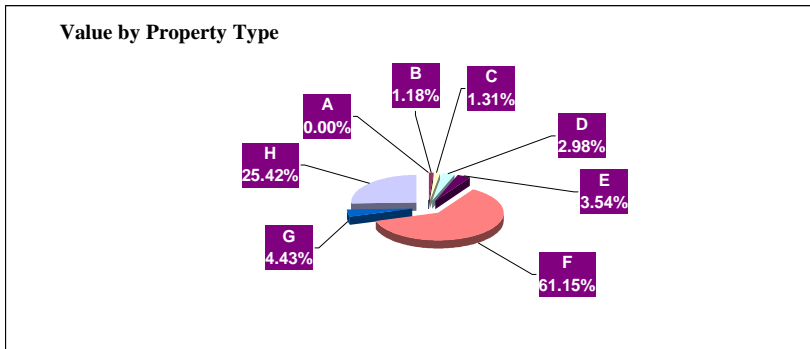
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	154,016,047	39,231	0.0255%	1.88%
C	FIRE DISTRICTS	129,466,746	49,134	0.0380%	2.36%
D	EDUC. SERV. UNIT	129,466,746	19,420	0.0150%	0.93%
E	NAT. RESOURCE DIST.	129,466,746	27,522	0.0213%	1.32%
F	COMMUNITY COLLEGE	129,466,746	90,627	0.0700%	4.35%
G	COUNTY	129,466,746	476,170	0.3678%	22.84%
H	CITY OR VILLAGE	24,549,301	123,989	0.5051%	5.95%
I	SCHOOL DISTRICTS	129,466,746	1,258,924	0.9724%	60.38%
	GARFIELD COUNTY	129,466,746	2,085,017	1.6105%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	1,525,767	27,146	1.7791%	1.30%
C	COMM. & INDUST. EQUIP.	1,693,791	31,190	1.8414%	1.50%
D	AGRIC. MACH. & EQUIP.	3,855,173	58,499	1.5174%	2.81%
E	AG-OUTBLDG & FARMSITE LAND	4,583,750	69,254	1.5109%	3.32%
F	AGRICULTURAL LAND	79,164,740	1,193,854	1.5081%	57.26%
G	COMM., INDUST., & MINERAL	5,730,955	110,985	1.9366%	5.32%
H	RESIDENTIAL **	32,912,570	594,090	1.8051%	28.49%
	GARFIELD COUNTY	129,466,746	2,085,017	1.6105%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	1,525,767	1.18%
C	COMM. & INDUST. EQUIP.	1,693,791	1.31%
D	AGRIC. MACH. & EQUIP.	3,855,173	2.98%
E	AG-OUTBLDG & FARMSITE LAND	4,583,750	3.54%
F	AGRICULTURAL LAND	79,164,740	61.15%
G	COMM., INDUST., & MINERAL	5,730,955	4.43%
H	RESIDENTIAL **	32,912,570	25.42%
	GARFIELD COUNTY	129,466,746	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

36 GARFIELD COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	124,278,218	129,466,746	5,188,528	4.17%		0.3241	0.3678					
TOWNSHIP	0	0	0									
CITY OR VILLAGE	23,531,813	24,549,301	1,017,488	4.32%		0.4700	0.5051					
FIRE DIST.	124,278,218	129,466,746	5,188,528	4.17%		0.0492	0.0380					
NAT. RESOURCE DIST.	124,278,218	129,466,746	5,188,528	4.17%		0.0233	0.0213					
MISC. DIST.	147,810,031	154,016,047	6,206,016	4.20%		0.0260	0.0255					
ED. SERV. UNIT	124,278,218	129,466,746	5,188,528	4.17%		0.0150	0.0150					
COMMUNITY COLLEGE	124,278,218	129,466,746	5,188,528	4.17%		0.0685	0.0700					
SCHOOLS, CLASS 1-5	124,278,218	129,466,746	5,188,528	4.17%		0.9734	0.9724					
SCHOOLS, CLASS 6	108,112,636	112,651,950	4,539,314	4.20%								
SCHOOLS, BONDS	0	0	0									
GARFIELD COUNTY	124,278,218	129,466,746	5,188,528	4.17%		1.5734	1.6105					

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	20.60%	402,738	22.84%	476,170	56.68%	73,432	18.23%	0	402,738	0	476,170	18.23%		
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
CITY OR VILLAGE	5.66%	110,598	5.95%	123,989	10.34%	13,391	12.11%	43,607	66,991	43,669	80,320	0.14%	19.90%	
FIRE DIST.	3.13%	61,132	2.36%	49,134	-9.26%	(11,998)	-19.63%	0	61,132	0	49,134		-19.63%	
NAT. RESOURCE DIST.	1.48%	28,970	1.32%	27,522	-1.12%	(1,448)	-5.00%	0	28,970	0	27,522		-5.00%	
MISC. DIST.	1.97%	38,485	1.88%	39,231	0.58%	746	1.94%	1,922	36,563	2,414	36,817	25.57%	0.70%	
ED. SERV. UNIT	0.95%	18,641	0.93%	19,420	0.60%	778	4.17%	0	18,641	0	19,420		4.17%	
COMMUNITY COLLEGE	4.35%	85,141	4.35%	90,627	4.23%	5,487	6.44%	0	85,141	0	90,627		6.44%	
SCHOOLS, CLASS 1-5 *	61.87%	1,209,749	60.38%	1,258,924	37.95%	49,175	4.06%	0	1,209,749	0	1,258,924		4.06%	
SCHOOLS, CLASS 6 *	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
SCHOOLS, BONDS	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
GARFIELD COUNTY	100.00%	1,955,454	100.00%	2,085,017	100.00%	129,563	6.63%	45,529	1,909,925	46,083	2,038,934	1.22%	6.75%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE				Average Rates	Average Rates				
AGLAND REAL	61.01%	75,824,645	61.15%	79,164,740	64.37%	3,340,095	4.41%		1.4748		1.5081			
AGIMPRV & FRMSITE	3.58%	4,449,530	3.54%	4,583,750	2.59%	134,220	3.02%		1.4878		1.5109			
RESIDENTIAL REAL **	25.67%	31,903,480	25.42%	32,912,570	19.45%	1,009,090	3.16%		1.7602		1.8051			
COMM.&IND.&MINRL REAL	4.41%	5,485,040	4.43%	5,730,955	4.74%	245,915	4.48%		1.8783		1.9366			
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0								
PUBLIC SERVICE REAL	0.11%	141,015	0.09%	110,594	-0.59%	(30,421)	-21.57%		1.7219		1.7863			
SUBTOTAL-REAL	94.79%	117,803,710	94.62%	122,502,609	90.56%	4,698,899	3.99%		1.5716		1.6083			
AGRIC PERSONAL	2.87%	3,568,754	2.98%	3,855,173	5.52%	286,419	8.03%		1.4846		1.5174			
COMM PERSONAL	1.30%	1,614,473	1.31%	1,693,791	1.53%	79,318	4.91%		1.7777		1.8414			
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0								
PUBLIC SERVICE PERSONAL	1.04%	1,291,281	1.09%	1,415,173	2.39%	123,892	9.59%		1.7279		1.7786			
SUBTOTAL - PERSONAL	5.21%	6,474,508	5.38%	6,964,137	9.44%	489,629	7.56%		1.6062		1.6493			
GARFIELD COUNTY	100.00%	124,278,218	100.00%	129,466,746	100.00%	5,188,528	4.17%		1.5734		1.6105			

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	57.19%	1,118,248	57.26%	1,193,854	58.36%	75,606	6.76%	165	1,118,083	294	1,193,560	78.26%	6.75%	
AGIMPRV & FRMSITE	3.39%	66,202	3.32%	69,254	2.36%	3,052	4.61%	150	66,052	37	69,216	-74.97%	4.79%	
RESIDENTIAL REAL **	28.72%	561,559	28.49%	594,090	25.11%	32,530	5.79%	33,757	527,803	33,824	560,265	0.20%	6.15%	
COMM.&IND.&MINRL REAL	5.27%	103,023	5.32%	110,985	6.15%	7,962	7.73%	8,245	94,778	8,490	102,495	2.97%	8.14%	
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
PUBLIC SERVICE REAL	0.12%	2,428	0.09%	1,976	-0.35%	(453)	-18.64%	129	2,299	107	1,869	-17.27%	-18.72%	
SUBTOTAL-REAL	94.68%	1,851,460	94.49%	1,970,159	91.61%	118,698	6.41%	42,445	1,809,015	42,753	1,927,406	0.72%	6.54%	
AGRIC PERSONAL	2.71%	52,981	2.81%	58,499	4.26%	5,517	10.41%	53	52,928	37	58,461	-29.01%	10.45%	
COMM PERSONAL	1.47%	28,701	1.50%	31,190	1.92%	2,489	8.67%	1,819	26,882	1,961	29,229	7.78%	8.73%	
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
PUBLIC SERVICE PERSONAL	1.14%	22,312	1.21%	25,170	2.21%	2,858	12.81%	1,212	21,100	1,332	23,838	9.86%	12.98%	
SUBTOTAL - PERSONAL	5.32%	103,994	5.51%	114,858	8.39%	10,864	10.45%	3,084	100,910	3,330	111,529	7.97%	10.52%	
GARFIELD COUNTY	100.00%	1,955,454	100.00%	2,085,017	100.00%	129,563	6.63%	45,529	1,909,925	46,083	2,038,934	1.22%	6.75%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

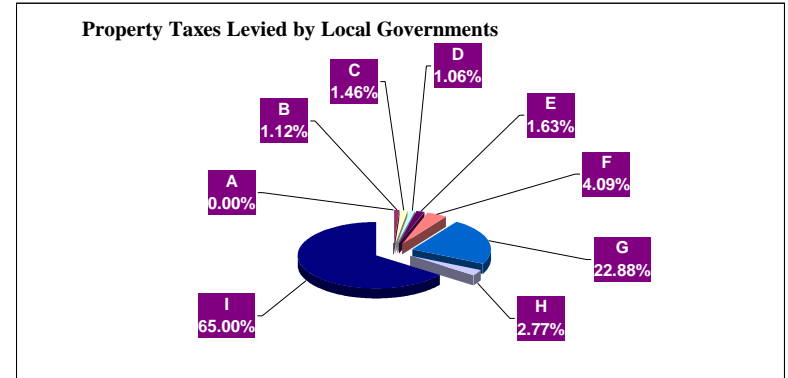
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

37 GOSPER COUNTY

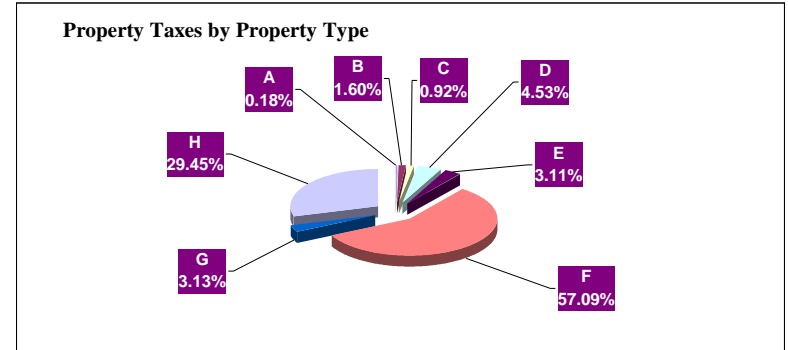
County Seat: Elwood, NE
 County Population: 2,143
 Real Property Taxable Records: 2,773
 Personal Property Schedules: 425

2002 Levels of Value:
 Residential: 92%
 Commercial: 94%
 Agricultural: 76%

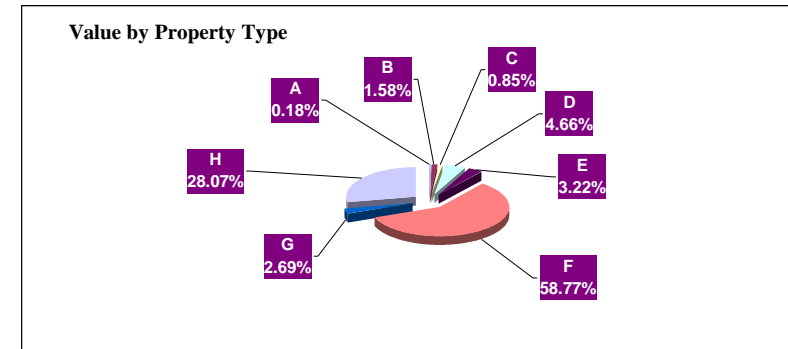
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	265,122,159	45,404	0.0171%	1.12%
C	FIRE DISTRICTS	237,643,912	59,273	0.0249%	1.46%
D	EDUC. SERV. UNIT	237,643,913	42,978	0.0181%	1.06%
E	NAT. RESOURCE DIST.	237,643,913	66,343	0.0279%	1.63%
F	COMMUNITY COLLEGE	237,643,913	166,351	0.0700%	4.09%
G	COUNTY	237,643,913	931,195	0.3918%	22.88%
H	CITY OR VILLAGE	21,573,181	112,831	0.5230%	2.77%
I	SCHOOL DISTRICTS	237,643,913	2,645,038	1.1130%	65.00%
	GOSPER COUNTY	237,643,913	4,069,414	1.7124%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	419,908	7,212	1.7176%	0.18%
B	PUBLIC SERVIC ENTITIES	3,752,692	65,007	1.7323%	1.60%
C	COMM. & INDUST. EQUIP.	2,017,326	37,367	1.8523%	0.92%
D	AGRIC. MACH. & EQUIP.	11,074,568	184,292	1.6641%	4.53%
E	AG-OUTBLDG & FARMSITE LAND	7,642,565	126,393	1.6538%	3.11%
F	AGRICULTURAL LAND	139,660,000	2,323,233	1.6635%	57.09%
G	COMM., INDUST., & MINERAL	6,381,686	127,274	1.9944%	3.13%
H	RESIDENTIAL **	66,695,168	1,198,635	1.7972%	29.45%
	GOSPER COUNTY	237,643,913	4,069,414	1.7124%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	419,908	0.18%
B	PUBLIC SERVIC ENTITIES	3,752,692	1.58%
C	COMM. & INDUST. EQUIP.	2,017,326	0.85%
D	AGRIC. MACH. & EQUIP.	11,074,568	4.66%
E	AG-OUTBLDG & FARMSITE LAND	7,642,565	3.22%
F	AGRICULTURAL LAND	139,660,000	58.77%
G	COMM., INDUST., & MINERAL	6,381,686	2.69%
H	RESIDENTIAL **	66,695,168	28.07%
	GOSPER COUNTY	237,643,913	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

37 GOSPER COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02	'01-'02	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates						
COUNTY	235,643,222	237,643,913	2,000,691	0.85%			0.3944	0.3918				
TOWNSHIP	0	0	0									
CITY OR VILLAGE	21,326,789	21,573,181	246,392	1.16%			0.5014	0.5230				
FIRE DIST.	235,643,222	237,643,912	2,000,690	0.85%			0.0250	0.0249				
NAT. RESOURCE DIST.	235,643,222	237,643,913	2,000,691	0.85%			0.0248	0.0279				
MISC. DIST.	253,722,595	265,122,159	11,399,564	4.49%			0.0177	0.0171				
ED. SERV. UNIT	235,643,222	237,643,913	2,000,691	0.85%			0.0180	0.0181				
COMMUNITY COLLEGE	235,643,222	237,643,913	2,000,691	0.85%			0.0704	0.0700				
SCHOOLS, CLASS 1-5	235,643,222	237,643,913	2,000,691	0.85%			1.0463	1.0619				
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	186,596,340	187,786,449	1,190,109	0.64%			0.0620	0.0647				
GOSPER COUNTY	235,643,222	237,643,913	2,000,691	0.85%			1.6925	1.7124				

TAXES BY SUBDIVISION	2001		2002		2002 % of		'01-'02	'01-'02	2001		2002		%Chg		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
COUNTY	23.30%	929,383	22.88%	931,195	2.23%	1,812	0.19%	0	929,383	0	931,195	0	931,195	0.19%		
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	0			
CITY OR VILLAGE	2.68%	106,931	2.77%	112,831	7.27%	5,900	5.52%	11,571	95,361	11,576	101,255	11,576	101,255	0.04%	6.18%	
FIRE DIST.	1.48%	58,864	1.46%	59,273	0.50%	410	0.70%	16,277	42,586	16,840	42,434	42,434	42,434	3.45%	-0.36%	
NAT. RESOURCE DIST.	1.47%	58,531	1.63%	66,343	9.62%	7,812	13.35%	0	58,531	0	66,343	0	66,343		13.35%	
MISC. DIST.	1.12%	44,863	1.12%	45,404	0.67%	541	1.21%	0	44,863	0	45,404	0	45,404		1.21%	
ED. SERV. UNIT	1.07%	42,514	1.06%	42,978	0.57%	464	1.09%	0	42,514	0	42,978	0	42,978		1.09%	
COMMUNITY COLLEGE	4.16%	165,961	4.09%	166,351	0.48%	390	0.24%	0	165,961	0	166,351	0	166,351		0.24%	
SCHOOLS, CLASS 1-5 *	61.82%	2,465,564	62.01%	2,523,573	71.44%	58,009	2.35%	0	2,465,564	0	2,523,573	0	2,523,573		2.35%	
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0	0	0			
SCHOOLS, BONDS	2.90%	115,604	2.98%	121,465	7.22%	5,861	5.07%	115,604	0	121,465	0	121,465	0	5.07%		
GOSPER COUNTY	100.00%	3,988,215	100.00%	4,069,414	100.00%	81,199	2.04%	143,452	3,844,763	149,880	3,919,533	149,880	3,919,533	4.48%	1.94%	

VALUE BY SECTOR	2001		2002		2002 % of		'01-'02	'01-'02	2001		2002		%Chg		%Chg	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates							
AGLAND REAL	59.04%	139,115,597	58.77%	139,660,000	27.21%	544,403	0.39%		1.6437		1.6635					
AGIMPRV & FRMSITE	3.22%	7,581,674	3.22%	7,642,565	3.04%	60,891	0.80%		1.6342		1.6538					
RESIDENTIAL REAL **	27.91%	65,758,859	28.07%	66,695,168	46.80%	936,309	1.42%		1.7767		1.7972					
COMM.&IND.&MINRL REAL	2.62%	6,166,047	2.69%	6,381,686	10.78%	215,639	3.50%		1.9829		1.9944					
RAILROAD REAL	0.18%	419,116	0.16%	387,919	-1.56%	(31,197)	-7.44%		1.6941		1.7176					
PUBLIC SERVICE REAL	0.25%	580,605	0.23%	543,491	-1.86%	(37,114)	-6.39%		1.6877		1.7204					
SUBTOTAL-REAL	93.20%	219,621,898	93.13%	221,310,829	84.42%	1,688,931	0.77%		1.6929		1.7132					
AGRIC PERSONAL	4.35%	10,241,785	4.66%	11,074,568	41.62%	832,783	8.13%		1.6439		1.6641					
COMM PERSONAL	0.83%	1,949,218	0.85%	2,017,326	3.40%	68,108	3.49%		1.8709		1.8523					
RAILROAD PERSONAL	0.02%	39,893	0.01%	31,989	-0.40%	(7,904)	-19.81%		1.6941		1.7176					
PUBLIC SERVICE PERSONAL	1.61%	3,790,428	1.35%	3,209,201	-29.05%	(581,227)	-15.33%		1.7051		1.7343					
SUBTOTAL - PERSONAL	6.80%	16,021,324	6.87%	16,333,084	15.58%	311,760	1.95%		1.6862		1.7012					
GOSPER COUNTY	100.00%	235,643,222	100.00%	237,643,913	100.00%	2,000,691	0.85%		1.6925		1.7124					

TAXES BY SECTOR	2001		2002		2002 % of		'01-'02	'01-'02	2001		2002		%Chg		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
AGLAND REAL	57.34%	2,286,682	57.09%	2,323,233	45.01%	36,551	1.60%	60,045	2,226,637	62,577	2,260,656	4,22%	2,260,656	4.22%	1.53%	
AGIMPRV & FRMSITE	3.11%	123,903	3.11%	126,393	3.07%	2,490	2.01%	2,833	121,070	2,993	123,400	5.64%	123,400	5.64%	1.92%	
RESIDENTIAL REAL **	29.29%	1,168,320	29.45%	1,198,635	37.33%	30,315	2.59%	63,477	1,104,844	66,739	1,131,896	5.14%	1,131,896	5.14%	2.45%	
COMM.&IND.&MINRL REAL	3.07%	122,265	3.13%	127,274	6.17%	5,010	4.10%	8,341	113,924	8,740	118,535	4.78%	118,535	4.78%	4.05%	
RAILROAD REAL	0.18%	7,100	0.16%	6,663	-0.54%	(437)	-6.16%	294	6,806	284	6,379	-3.41%	6,379	-3.41%	-6.28%	
PUBLIC SERVICE REAL	0.25%	9,799	0.23%	9,350	-0.55%	(449)	-4.58%	395	9,405	415	8,936	5.06%	8,936	5.06%	-4.98%	
SUBTOTAL-REAL	93.23%	3,718,069	93.17%	3,791,549	90.49%	73,480	1.98%	135,384	3,582,685	141,748	3,649,802	4.70%	3,649,802	4.70%	1.87%	
AGRIC PERSONAL	4.22%	168,369	4.53%	184,292	19.61%	15,922	9.46%	3,566	164,803	3,972	180,320	11.38%	180,320	11.38%	9.42%	
COMM PERSONAL	0.91%	36,468	0.92%	37,367	1.11%	899	2.46%	1,820	34,648	1,738	35,629	4.53%	35,629	4.53%	2.83%	
RAILROAD PERSONAL	0.02%	676	0.01%	549	-0.16%	(126)	-18.70%	28	648	23	526	-16.32%	526	-16.32%	-18.80%	
PUBLIC SERVICE PERSONAL	1.62%	64,632	1.37%	55,657	-11.05%	(8,976)	-13.89%	2,653	61,980	2,399	53,257	-9.55%	53,257	-9.55%	-14.07%	
SUBTOTAL - PERSONAL	6.77%	270,146	6.83%	277,865	9.51%	7,719	2.86%	8,067	262,078	8,133	269,732	0.81%	269,732	0.81%	2.92%	
GOSPER COUNTY	100.00%	3,988,215	100.00%	4,069,414	100.00%	81,199	2.04%	143,452	3,844,763	149,880	3,919,533	4.48%	3,919,533	4.48%	1.94%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

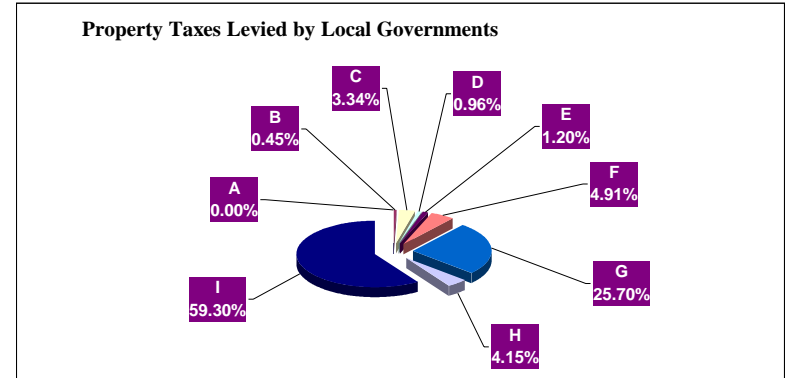
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

38 GRANT COUNTY

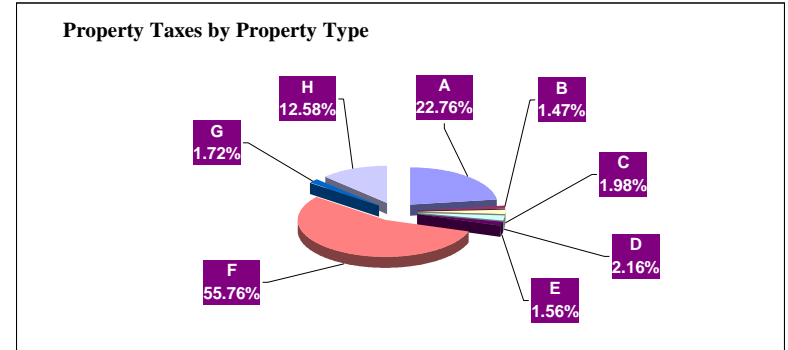
County Seat: Hyannis, NE
 County Population: 747
 Real Property Taxable Records: 1,667
 Personal Property Schedules: 147

2002 Levels of Value:
 Residential: 93%
 Commercial: --
 Agricultural: 75%

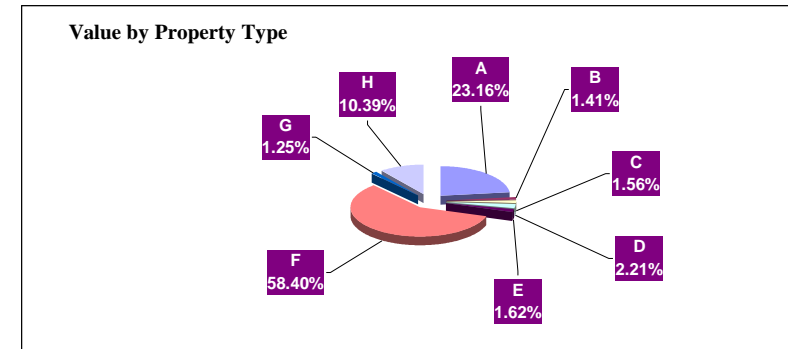
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	37,657,981	7,675	0.0204%	0.45%
C	FIRE DISTRICTS	109,532,287	57,570	0.0526%	3.34%
D	EDUC. SERV. UNIT	109,532,287	16,621	0.0152%	0.96%
E	NAT. RESOURCE DIST.	109,532,287	20,679	0.0189%	1.20%
F	COMMUNITY COLLEGE	109,532,287	84,635	0.0773%	4.91%
G	COUNTY	109,532,287	442,875	0.4043%	25.70%
H	CITY OR VILLAGE	6,805,883	71,508	1.0507%	4.15%
I	SCHOOL DISTRICTS	109,532,289	1,022,016	0.9331%	59.30%
	GRANT COUNTY	109,532,287	1,723,579	1.5736%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	25,369,061	392,275	1.5463%	22.76%
B	PUBLIC SERVIC ENTITIES	1,541,897	25,352	1.6442%	1.47%
C	COMM. & INDUST. EQUIP.	1,705,342	34,206	2.0058%	1.98%
D	AGRIC. MACH. & EQUIP.	2,418,844	37,199	1.5379%	2.16%
E	AG-OUTBLDG & FARMSITE LAND	1,778,688	26,845	1.5093%	1.56%
F	AGRICULTURAL LAND	63,972,223	961,099	1.5024%	55.76%
G	COMM., INDUST., & MINERAL	1,364,364	29,727	2.1788%	1.72%
H	RESIDENTIAL **	11,381,868	216,876	1.9054%	12.58%
	GRANT COUNTY	109,532,287	1,723,579	1.5736%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	25,369,061	23.16%
B	PUBLIC SERVIC ENTITIES	1,541,897	1.41%
C	COMM. & INDUST. EQUIP.	1,705,342	1.56%
D	AGRIC. MACH. & EQUIP.	2,418,844	2.21%
E	AG-OUTBLDG & FARMSITE LAND	1,778,688	1.62%
F	AGRICULTURAL LAND	63,972,223	58.40%
G	COMM., INDUST., & MINERAL	1,364,364	1.25%
H	RESIDENTIAL **	11,381,868	10.39%
	GRANT COUNTY	109,532,287	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

38 GRANT COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		'01-'02		2001		2002					
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates										
COUNTY	107,832,933	109,532,287	1,699,354	1.58%					0.3699	0.4043						
TOWNSHIP	0	0	0													
CITY OR VILLAGE	6,764,792	6,805,883	41,091	0.61%					1.0410	1.0507						
FIRE DIST.	107,832,933	109,532,287	1,699,354	1.58%					0.0521	0.0526						
NAT. RESOURCE DIST.	107,832,933	109,532,287	1,699,354	1.58%					0.0198	0.0189						
MISC. DIST.	36,838,778	37,657,981	819,203	2.22%					0.0152	0.0204						
ED. SERV. UNIT	107,832,933	109,532,287	1,699,354	1.58%					0.0161	0.0152						
COMMUNITY COLLEGE	107,832,933	109,532,287	1,699,354	1.58%					0.0779	0.0773						
SCHOOLS, CLASS 1-5	107,832,934	109,532,289	1,699,355	1.58%					0.7801	0.8920						
SCHOOLS, CLASS 6	107,832,933	109,532,287	1,699,354	1.58%												
SCHOOLS, BONDS	38,495,020	39,147,430	652,410	1.69%					0.1467	0.1150						
GRANT COUNTY	107,832,933	109,532,287	1,699,354	1.58%					1.4388	1.5736						

TAXES BY SUBDIVISION	2001		2002		2002 % of		'01-'02		'01-'02		2001		2002		%Chg		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
COUNTY	25.71%	398,889	25.70%	442,875	25.56%	43,985	11.03%	49,723	349,167	51,830	391,045	4.24%	11.99%					
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0							
CITY OR VILLAGE	4.54%	70,422	4.15%	71,508	0.63%	1,086	1.54%	14,677	55,745	37,500	34,008	155.50%	-38.99%					
FIRE DIST.	3.62%	56,173	3.34%	57,570	0.81%	1,398	2.49%	0	56,173	0	57,570		2.49%					
NAT. RESOURCE DIST.	1.38%	21,397	1.20%	20,679	-0.42%	(719)	-3.36%	0	21,397	0	20,679		-3.36%					
MISC. DIST.	0.36%	5,598	0.45%	7,675	1.21%	2,077	37.09%	0	5,598	0	7,675		37.09%					
ED. SERV. UNIT	1.12%	17,413	0.96%	16,621	-0.46%	(791)	-4.55%	0	17,413	0	16,621		-4.55%					
COMMUNITY COLLEGE	5.41%	83,970	4.91%	84,635	0.39%	666	0.79%	0	83,970	0	84,635		0.79%					
SCHOOLS, CLASS 1-5 *	54.22%	841,152	56.68%	977,005	78.95%	135,853	16.15%	0	841,152	0	977,005		16.15%					
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0							
SCHOOLS, BONDS	3.64%	56,487	2.61%	45,011	-6.67%	(11,476)	-20.32%	56,487	0	45,011	0	-20.32%						
GRANT COUNTY	100.00%	1,551,501	100.00%	1,723,579	100.00%	172,079	11.09%	120,887	1,430,614	134,341	1,589,239	11.13%	11.09%					

VALUE BY SECTOR	2001		2002		2002 % of		'01-'02		'01-'02		2001		2002		%Chg		%Chg	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates									
AGLAND REAL	59.33%	63,973,839	58.40%	63,972,223	-0.10%	(1,616)	0.00%		1.3661	1.5024								
AGIMPRV & FRMSITE	1.59%	1,712,906	1.62%	1,778,688	3.87%	65,782	3.84%		1.3694	1.5093								
RESIDENTIAL REAL **	10.37%	11,180,467	10.39%	11,381,868	11.85%	201,401	1.80%		1.7823	1.9054								
COMM.&IND.&MINRL REAL	1.15%	1,241,769	1.25%	1,364,364	7.21%	1,222,595	9.87%		2.0829	2.1788								
RAILROAD REAL	18.44%	19,889,603	19.25%	21,084,661	70.32%	1,195,058	6.01%		1.4103	1.5463								
PUBLIC SERVICE REAL	0.15%	160,792	0.15%	167,337	0.39%	6,545	4.07%		1.3891	1.5424								
SUBTOTAL-REAL	91.03%	98,159,376	91.07%	99,749,141	93.55%	1,589,765	1.62%		1.4316	1.5671								
AGRIC PERSONAL	1.93%	2,082,797	2.21%	2,418,844	19.77%	336,047	16.13%		1.4587	1.5379								
COMM PERSONAL	2.03%	2,190,520	1.56%	1,705,342	-28.55%	(485,178)	-22.15%		1.7293	2.0058								
RAILROAD PERSONAL	3.99%	4,306,782	3.91%	4,284,400	-1.32%	(22,382)	-0.52%		1.4103	1.5463								
PUBLIC SERVICE PERSONAL	1.01%	1,093,458	1.25%	1,374,560	16.54%	281,102	25.71%		1.5792	1.6566								
SUBTOTAL - PERSONAL	8.97%	9,673,557	8.93%	9,783,146	6.45%	109,589	1.13%		1.5120	1.6398								
GRANT COUNTY	100.00%	107,832,933	100.00%	109,532,287	100.00%	1,699,354	1.58%		1.4388	1.5736								

TAXES BY SECTOR	2001		2002		2002 % of		'01-'02		'01-'02		2001		2002		%Chg		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	Bond Taxes	NonBond	
AGLAND REAL	56.33%	873,920	55.76%	961,099	50.66%	87,178	9.98%	58,262	815,658	52,807	908,292	-9.36%	11.36%					
AGIMPRV & FRMSITE	1.51%	23,457	1.56%	26,845	1.97%	3,389	14.45%	1,571	21,885	1,534	25,312	-2.39%	15.65%					
RESIDENTIAL REAL **	12.84%	199,264	12.58%	216,876	10.23%	17,612	8.84%	23,569	175,695	35,275	181,601	49.67%	3.36%					
COMM.&IND.&MINRL REAL	1.67%	25,865	1.72%	29,727	2.24%	3,863	14.93%	3,761	22,104	6,418	23,309	70.65%	5.45%					
RAILROAD REAL	18.08%	280,495	18.92%	326,027	26.46%	45,532	16.23%	20,651	259,843	22,469	303,558	8.80%	16.82%					
PUBLIC SERVICE REAL	0.14%	2,234	0.15%	2,581	0.20%	348	15.56%	118	2,115	161	2,420	36.53%	14.39%					
SUBTOTAL-REAL	90.57%	1,405,234	90.69%	1,563,155	91.77%	157,921	11.24%	107,933	1,297,301	118,664	1,444,491	9.94%	11.35%					
AGRIC PERSONAL	1.96%	30,383	2.16%	37,199	3.96%	6,817	22.44%	2,787	27,596	2,580	34,619	-7.41%	25.45%					
COMM PERSONAL	2.44%	37,880	1.98%	34,206	-2.13%	(3,673)	-9.70%	4,114	33,766	6,269	27,937	52.40%	-17.26%					
RAILROAD PERSONAL	3.91%	60,737	3.84%	66,249	3.20%	5,512	9.07%	4,472	56,265	4,566	61,683	2.10%	9.63%					
PUBLIC SERVICE PERSONAL	1.11%	17,268	1.32%	22,771	3.20%	5,502	31.86%	1,582	15,686	2,262	20,508	42.99%	30.74%					
SUBTOTAL - PERSONAL	9.43%	146,267	9.31%	160,425	8.23%	14,158	9.68%	12,954	133,313	15,677	144,748	21.02%	8.58%					
GRANT COUNTY	100.00%	1,551,501	100.00%	1,723,579	100.00%	172,079	11.09%	120,887	1,430,614	134,341	1,589,239	11.13%	11.09%					

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

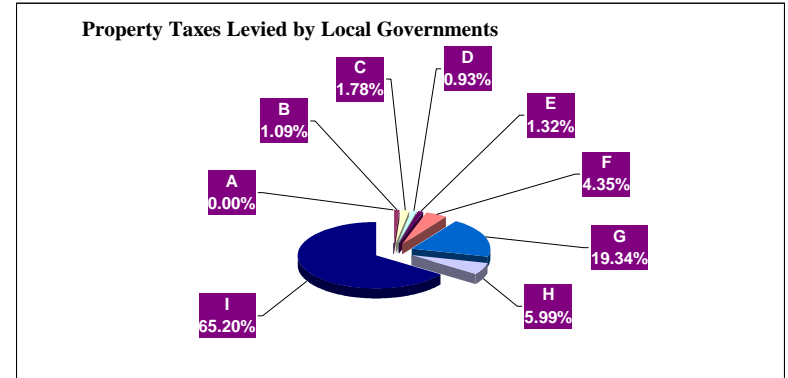
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

39 GREELEY COUNTY

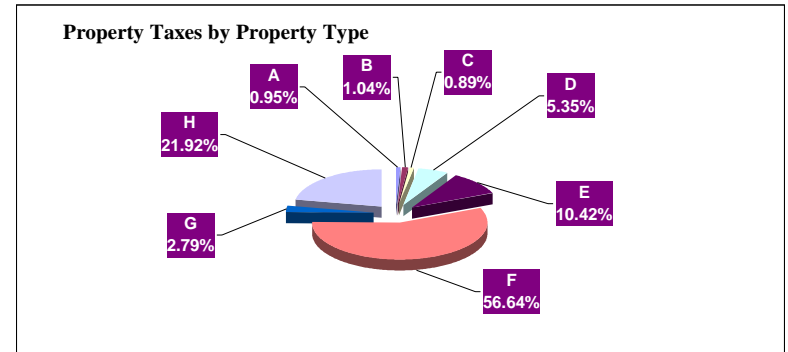
County Seat: Greeley, NE
 County Population: 2,714
 Real Property Taxable Records: 3,291
 Personal Property Schedules: 521

2002 Levels of Value:
 Residential: 98%
 Commercial: 100%
 Agricultural: 75%

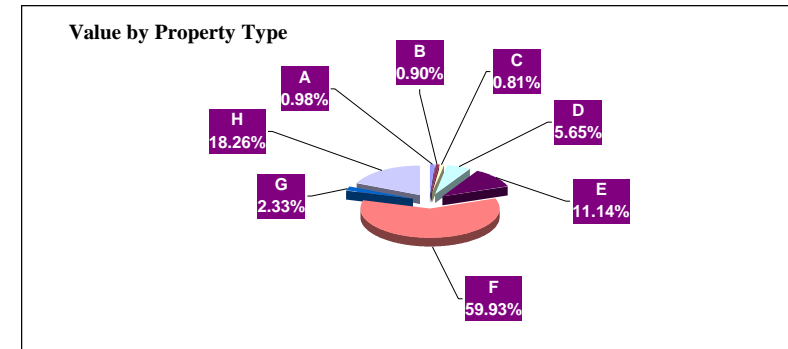
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	350,155,621	40,451	0.0116%	1.09%
C	FIRE DISTRICTS	204,434,899	66,329	0.0324%	1.78%
D	EDUC. SERV. UNIT	231,120,626	34,677	0.0150%	0.93%
E	NAT. RESOURCE DIST.	231,120,625	49,132	0.0213%	1.32%
F	COMMUNITY COLLEGE	231,120,625	161,786	0.0700%	4.35%
G	COUNTY	231,120,625	719,845	0.3115%	19.34%
H	CITY OR VILLAGE	31,857,954	222,954	0.6998%	5.99%
I	SCHOOL DISTRICTS	231,120,627	2,426,558	1.0499%	65.20%
	GREELEY COUNTY	231,120,625	3,721,733	1.6103%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	2,271,188	35,244	1.5518%	0.95%
B	PUBLIC SERVIC ENTITIES	2,074,609	38,803	1.8704%	1.04%
C	COMM. & INDUST. EQUIP.	1,882,010	33,205	1.7643%	0.89%
D	AGRIC. MACH. & EQUIP.	13,069,813	199,232	1.5244%	5.35%
E	AG-OUTBLDG & FARMSITE LAND	25,735,465	387,722	1.5066%	10.42%
F	AGRICULTURAL LAND	138,505,270	2,107,926	1.5219%	56.64%
G	COMM., INDUST., & MINERAL	5,384,735	103,940	1.9303%	2.79%
H	RESIDENTIAL **	42,197,535	815,661	1.9330%	21.92%
	GREELEY COUNTY	231,120,625	3,721,733	1.6103%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	2,271,188	0.98%
B	PUBLIC SERVIC ENTITIES	2,074,609	0.90%
C	COMM. & INDUST. EQUIP.	1,882,010	0.81%
D	AGRIC. MACH. & EQUIP.	13,069,813	5.65%
E	AG-OUTBLDG & FARMSITE LAND	25,735,465	11.14%
F	AGRICULTURAL LAND	138,505,270	59.93%
G	COMM., INDUST., & MINERAL	5,384,735	2.33%
H	RESIDENTIAL **	42,197,535	18.26%
	GREELEY COUNTY	231,120,625	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

39 GREELEY COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002	
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates				
COUNTY	222,268,199	231,120,625	8,852,426	3.98%	0.2867	0.3115				
TOWNSHIP	0	0	0							
CITY OR VILLAGE	30,457,268	31,857,954	1,400,686	4.60%	0.8200	0.6998				
FIRE DIST.	195,784,159	204,434,899	8,650,740	4.42%	0.0371	0.0324				
NAT. RESOURCE DIST.	222,268,200	231,120,625	8,852,425	3.98%	0.0233	0.0213				
MISC. DIST.	347,393,600	350,155,621	2,762,021	0.80%	0.0127	0.0116				
ED. SERV. UNIT	222,267,314	231,120,626	8,853,312	3.98%	0.0150	0.0150				
COMMUNITY COLLEGE	222,268,199	231,120,625	8,852,426	3.98%	0.0704	0.0700				
SCHOOLS, CLASS 1-5	222,268,195	231,120,627	8,852,432	3.98%	1.0312	1.0472				
SCHOOLS, CLASS 6	0	0	0							
SCHOOLS, BONDS	5,932,432	6,014,139	81,707	1.38%	0.1252	0.1057				
GREELEY COUNTY	222,268,199	231,120,625	8,852,426	3.98%	1.5949	1.6103				

TAXES BY SUBDIVISION	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
COUNTY	17.97%	637,168	19.34%	719,845	46.76%	82,677	12.98%	0	637,168	0	719,845	0	12.98%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
CITY OR VILLAGE	7.05%	249,750	5.99%	222,954	-15.16%	(26,796)	-10.73%	0	249,750	0	222,954	0	-10.73%	
FIRE DIST.	2.05%	72,702	1.78%	66,329	-3.60%	(6,373)	-8.77%	0	72,702	0	66,329	0	-8.77%	
NAT. RESOURCE DIST.	1.46%	51,813	1.32%	49,132	-1.52%	(2,681)	-5.17%	0	51,813	0	49,132	0	-5.17%	
MISC. DIST.	1.25%	44,210	1.09%	40,451	-2.13%	(3,758)	-8.50%	0	44,210	0	40,451	0	-8.50%	
ED. SERV. UNIT	0.94%	33,372	0.93%	34,677	0.74%	1,305	3.91%	0	33,372	0	34,677	0	3.91%	
COMMUNITY COLLEGE	4.42%	156,542	4.35%	161,786	2.97%	5,244	3.35%	0	156,542	0	161,786	0	3.35%	
SCHOOLS, CLASS 1-5 *	64.65%	2,291,939	65.03%	2,420,201	72.54%	128,261	5.60%	0	2,291,939	0	2,420,201	0	5.60%	
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0	0		
SCHOOLS, BONDS	0.21%	7,426	0.17%	6,357	-0.60%	(1,069)	-14.39%	7,426	0	6,357	0	0	-14.39%	
GREELEY COUNTY	100.00%	3,544,922	100.00%	3,721,733	100.00%	176,811	4.99%	7,426	3,537,495	6,357	3,715,375	0	5.03%	

VALUE BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates					
AGLAND REAL	62.95%	139,911,620	59.93%	138,505,270	-15.89%	(1,406,350)	-1.01%	1.4879	1.5219					
AGIMPRV & FRMSITE	10.09%	22,418,975	11.14%	25,735,465	37.46%	3,316,490	14.79%	1.4672	1.5066					
RESIDENTIAL REAL **	16.08%	35,744,385	18.26%	42,197,535	72.90%	6,453,150	18.05%	2.0365	1.9330					
COMM.&IND.&MINRL REAL	2.47%	5,487,155	2.33%	5,384,735	-1.16%	(102,420)	-1.87%	2.0607	1.9303					
RAILROAD REAL	0.74%	1,654,736	0.80%	1,841,844	2.11%	187,108	11.31%	1.5276	1.5518					
PUBLIC SERVICE REAL	0.09%	192,015	0.08%	179,794	-0.14%	(12,221)	-6.36%	1.8022	1.7936					
SUBTOTAL-REAL	92.41%	205,408,886	92.53%	213,844,643	95.29%	8,435,757	4.11%	1.5970	1.6119					
AGRIC PERSONAL	5.56%	12,358,009	5.65%	13,069,813	8.04%	711,804	5.76%	1.4888	1.5244					
COMM PERSONAL	1.00%	2,231,755	0.81%	1,882,010	-3.95%	(349,745)	-15.67%	1.7630	1.7643					
RAILROAD PERSONAL	0.18%	393,959	0.19%	429,344	0.40%	35,385	8.98%	1.5276	1.5518					
PUBLIC SERVICE PERSONAL	0.84%	1,875,590	0.82%	1,894,815	0.22%	19,225	1.03%	1.8727	1.8776					
SUBTOTAL - PERSONAL	7.59%	16,859,313	7.47%	17,275,982	4.71%	416,669	2.47%	1.5687	1.5899					
GREELEY COUNTY	100.00%	222,268,199	100.00%	231,120,625	100.00%	8,852,426	3.98%	1.5949	1.6103					

TAXES BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
AGLAND REAL	58.73%	2,081,772	56.64%	2,107,926	14.79%	26,154	1.26%	6,244	2,075,528	5,116	2,102,810	0	1.31%	
AGIMPRV & FRMSITE	9.28%	328,932	10.42%	387,722	33.25%	58,790	17.87%	508	328,424	410	387,313	0	17.93%	
RESIDENTIAL REAL **	20.53%	727,932	21.92%	815,661	49.62%	87,730	12.05%	321	727,611	446	815,215	0	12.04%	
COMM.&IND.&MINRL REAL	3.19%	113,072	2.79%	103,940	-5.16%	(9,131)	-8.08%	0	113,072	0	103,940	0	-8.08%	
RAILROAD REAL	0.71%	25,277	0.77%	28,581	1.87%	3,304	13.07%	0	25,277	0	28,581	0	13.07%	
PUBLIC SERVICE REAL	0.10%	3,461	0.09%	3,225	-0.13%	(236)	-6.81%	3	3,458	3	3,222	0	-6.82%	
SUBTOTAL-REAL	92.54%	3,280,445	92.62%	3,447,056	94.23%	166,611	5.08%	7,076	3,273,369	5,974	3,441,081	0	5.12%	
AGRIC PERSONAL	5.19%	183,988	5.35%	199,232	8.62%	15,244	8.29%	335	183,654	370	198,862	0	8.28%	
COMM PERSONAL	1.11%	39,346	0.89%	33,205	-3.47%	(6,141)	-15.61%	0	39,346	0	33,205	0	-15.61%	
RAILROAD PERSONAL	0.17%	6,018	0.18%	6,662	0.36%	644	10.71%	0	6,018	0	6,662	0	10.71%	
PUBLIC SERVICE PERSONAL	0.99%	35,124	0.96%	35,578	0.26%	454	1.29%	15	35,109	13	35,564	0	1.30%	
SUBTOTAL - PERSONAL	7.46%	264,477	7.38%	274,677	5.77%	10,200	3.86%	350	264,126	383	274,294	0	3.85%	
GREELEY COUNTY	100.00%	3,544,922	100.00%	3,721,733	100.00%	176,811	4.99%	7,426	3,537,495	6,357	3,715,375	0	5.03%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

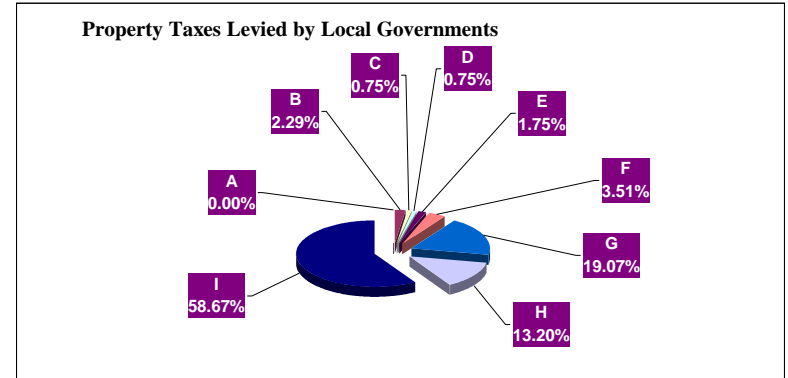
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

40 HALL COUNTY

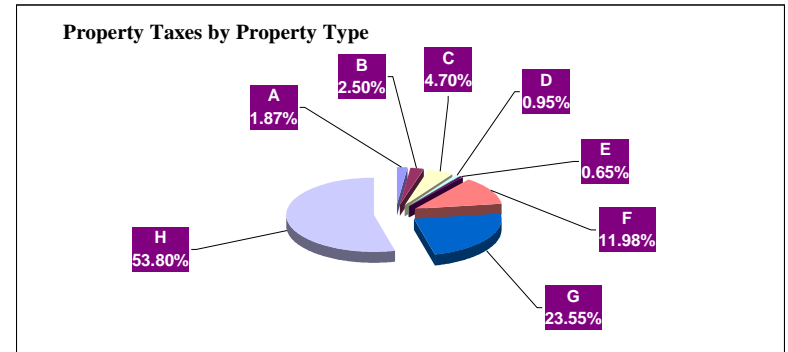
County Seat: Grand Island, NE
 County Population: 53,534
 Real Property Taxable Records: 24,143
 Personal Property Schedules: 2,640

2002 Levels of Value:
 Residential: 96%
 Commercial: 96%
 Agricultural: 74%

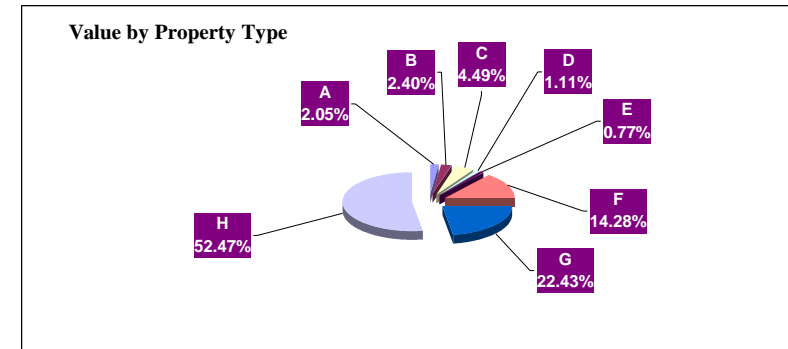
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	7,078,816,754	1,208,323	0.0171%	2.29%
C	FIRE DISTRICTS	794,304,846	393,401	0.0495%	0.75%
D	EDUC. SERV. UNIT	2,641,148,163	397,048	0.0150%	0.75%
E	NAT. RESOURCE DIST.	2,641,148,164	921,187	0.0349%	1.75%
F	COMMUNITY COLLEGE	2,641,148,165	1,848,806	0.0700%	3.51%
G	COUNTY	2,641,148,165	10,043,388	0.3803%	19.07%
H	CITY OR VILLAGE	1,846,843,321	6,954,592	0.3766%	13.20%
I	SCHOOL DISTRICTS	2,641,148,166	30,902,376	1.1700%	58.67%
	HALL COUNTY	2,641,148,165	52,669,119	1.9942%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	54,149,844	983,334	1.8160%	1.87%
B	PUBLIC SERVIC ENTITIES	63,266,750	1,319,044	2.0849%	2.50%
C	COMM. & INDUST. EQUIP.	118,617,275	2,475,165	2.0867%	4.70%
D	AGRIC. MACH. & EQUIP.	29,422,407	499,018	1.6960%	0.95%
E	AG-OUTBLDG & FARMSITE LAND	20,405,445	341,491	1.6735%	0.65%
F	AGRICULTURAL LAND	377,121,506	6,310,241	1.6733%	11.98%
G	COMM., INDUST., & MINERAL	592,446,277	12,405,435	2.0939%	23.55%
H	RESIDENTIAL **	1,385,718,661	28,335,390	2.0448%	53.80%
	HALL COUNTY	2,641,148,165	52,669,119	1.9942%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	54,149,844	2.05%
B	PUBLIC SERVIC ENTITIES	63,266,750	2.40%
C	COMM. & INDUST. EQUIP.	118,617,275	4.49%
D	AGRIC. MACH. & EQUIP.	29,422,407	1.11%
E	AG-OUTBLDG & FARMSITE LAND	20,405,445	0.77%
F	AGRICULTURAL LAND	377,121,506	14.28%
G	COMM., INDUST., & MINERAL	592,446,277	22.43%
H	RESIDENTIAL **	1,385,718,661	52.47%
	HALL COUNTY	2,641,148,165	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

40 HALL COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002				
	TOTAL VALUE		TOTAL VALUE				Average Rates	Average Rates					
COUNTY	2,477,562,431		2,641,148,165		163,585,734	6.60%	0.3687	0.3803					
TOWNSHIP	0		0		0								
CITY OR VILLAGE	1,717,532,496		1,846,843,321		129,310,825	7.53%	0.3765	0.3766					
FIRE DIST.	760,029,935		794,304,846		34,274,911	4.51%	0.0476	0.0495					
NAT. RESOURCE DIST.	2,477,562,431		2,641,148,164		163,585,733	6.60%	0.0342	0.0349					
MISC. DIST.	6,626,590,155		7,078,816,754		452,226,599	6.82%	0.0179	0.0171					
ED. SERV. UNIT	2,477,562,432		2,641,148,163		163,585,731	6.60%	0.0150	0.0150					
COMMUNITY COLLEGE	2,477,562,431		2,641,148,165		163,585,734	6.60%	0.0704	0.0700					
SCHOOLS, CLASS 1-5	2,477,562,427		2,641,148,166		163,585,739	6.60%	1.0283	1.0573					
SCHOOLS, CLASS 6	504,183,204		537,082,718		32,899,514	6.53%							
SCHOOLS, BONDS	3,794,542,516		4,023,054,493		228,511,977	6.02%	0.0730	0.0740					
HALL COUNTY	2,477,562,431		2,641,148,165		163,585,734	6.60%	1.9520	1.9942					
TAXES BY SUBDIVISION	2001 % of Total	2001 TOTAL TAXES	2002 % of Total	2002 TOTAL TAXES	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001 Bond Taxes	2001 NonBond Taxes	2002 Bond Taxes	2002 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
COUNTY	18.89%	9,134,014	19.07%	10,043,388	21.11%	909,374	9.96%	0	9,134,014	0	10,043,388		9.96%
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0		
CITY OR VILLAGE	13.37%	6,466,028	13.20%	6,954,592	11.34%	488,564	7.56%	115,699	6,350,329	120,630	6,833,962	4.26%	7.62%
FIRE DIST.	0.75%	362,064	0.75%	393,401	0.73%	31,337	8.66%	43,596	318,468	61,198	332,203	40.37%	4.31%
NAT. RESOURCE DIST.	1.75%	848,330	1.75%	921,187	1.69%	72,858	8.59%	0	848,330	0	921,187		8.59%
MISC. DIST.	2.45%	1,185,367	2.29%	1,208,323	0.53%	22,955	1.94%	215,201	970,166	216,997	991,326	0.83%	2.18%
ED. SERV. UNIT	0.77%	372,587	0.75%	397,048	0.57%	24,461	6.57%	0	372,587	0	397,048		6.57%
COMMUNITY COLLEGE	3.61%	1,744,922	3.51%	1,848,806	2.41%	103,883	5.95%	0	1,744,922	0	1,848,806		5.95%
SCHOOLS, CLASS 1-5 *	52.68%	25,477,610	53.02%	27,926,053	56.83%	2,448,443	9.61%	0	25,477,610	0	27,926,053		9.61%
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0		
SCHOOLS, BONDS	5.73%	2,769,981	5.65%	2,976,323	4.79%	206,342	7.45%	2,769,981	0	2,976,323	0	7.45%	
HALL COUNTY	100.00%	48,360,903	100.00%	52,669,119	100.00%	4,308,216	8.91%	3,144,477	45,216,426	3,375,147	49,293,971	7.34%	9.02%
VALUE BY SECTOR	2001 % of Total	2001 TOTAL VALUE	2002 % of Total	2002 TOTAL VALUE	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001 Average Rates		2002 Average Rates			
AGLAND REAL	14.79%	366,450,211	14.28%	377,121,506	6.52%	10,671,295	2.91%		1.6205		1.6733		
AGIMPRV & FRMSITE	0.91%	22,574,695	0.77%	20,405,445	-1.33%	(2,169,250)	-9.61%		1.6213		1.6735		
RESIDENTIAL REAL **	51.47%	1,275,268,520	52.47%	1,385,718,661	67.52%	110,450,141	8.66%		2.0090		2.0448		
COMM.&IND.&MINRL REAL	22.31%	552,787,471	22.43%	592,446,277	24.24%	39,658,806	7.17%		2.0537		2.0939		
RAILROAD REAL	1.65%	40,803,360	1.68%	44,265,846	2.12%	3,462,486	8.49%		1.7653		1.8153		
PUBLIC SERVICE REAL	0.46%	11,274,661	0.44%	11,496,010	0.14%	221,349	1.96%		2.0642		2.0873		
SUBTOTAL-REAL	91.59%	2,269,158,918	92.06%	2,431,453,745	99.21%	162,294,827	7.15%		1.9492		1.9921		
AGRIC PERSONAL	1.03%	25,528,174	1.11%	29,422,407	2.38%	3,894,233	15.25%		1.6355		1.6960		
COMM PERSONAL	4.80%	118,830,652	4.49%	118,617,275	-0.13%	(213,377)	-0.18%		2.0366		2.0867		
RAILROAD PERSONAL	0.38%	9,454,006	0.37%	9,883,998	0.26%	429,992	4.55%		1.7676		1.8190		
PUBLIC SERVICE PERSONAL	2.20%	54,590,681	1.96%	51,770,740	-1.72%	(2,819,941)	-5.17%		2.0639		2.0844		
SUBTOTAL - PERSONAL	8.41%	208,403,513	7.94%	209,694,420	0.79%	1,290,907	0.62%		1.9824		2.0187		
HALL COUNTY	100.00%	2,477,562,431	100.00%	2,641,148,165	100.00%	163,585,734	6.60%		1.9520		1.9942		
TAXES BY SECTOR	2001 % of Total	2001 TOTAL TAXES	2002 % of Total	2002 TOTAL TAXES	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001 Bond Taxes	2001 NonBond Taxes	2002 Bond Taxes	2002 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
AGLAND REAL	12.28%	5,938,427	11.98%	6,310,241	8.63%	371,814	6.26%	118,793	5,819,633	181,164	6,129,077	52.50%	5.32%
AGIMPRV & FRMSITE	0.76%	366,008	0.65%	341,491	-0.57%	(24,516)	-6.70%	7,817	358,191	10,759	330,732	37.64%	-7.67%
RESIDENTIAL REAL **	52.98%	25,619,639	53.80%	28,335,390	63.04%	2,715,751	10.60%	1,841,195	23,778,444	1,958,114	26,377,276	6.35%	10.93%
COMM.&IND.&MINRL REAL	23.47%	11,352,360	23.55%	12,405,435	24.44%	1,053,076	9.28%	846,492	10,505,867	884,295	11,521,140	4.47%	9.66%
RAILROAD REAL	1.49%	720,318	1.53%	803,541	1.93%	83,223	11.55%	31,311	689,006	41,087	762,454	31.22%	10.66%
PUBLIC SERVICE REAL	0.48%	232,733	0.46%	239,957	0.17%	7,224	3.10%	16,545	216,188	16,353	223,604	-1.16%	3.43%
SUBTOTAL-REAL	91.46%	44,229,484	91.96%	48,436,056	97.64%	4,206,572	9.51%	2,862,155	41,367,329	3,091,772	45,344,283	8.02%	9.61%
AGRIC PERSONAL	0.86%	417,514	0.95%	499,018	1.89%	81,505	19.52%	10,783	406,731	19,603	479,415	81.81%	17.87%
COMM PERSONAL	5.00%	2,420,091	4.70%	2,475,165	1.28%	55,074	2.28%	188,554	2,231,537	183,062	2,292,103	-2.91%	2.71%
RAILROAD PERSONAL	0.35%	167,107	0.34%	179,794	0.29%	12,687	7.59%	7,362	159,745	9,276	170,518	26.00%	6.74%
PUBLIC SERVICE PERSONAL	2.33%	1,126,708	2.05%	1,079,086	-1.11%	(47,622)	-4.23%	75,624	1,051,084	71,433	1,007,653	-5.54%	-4.13%
SUBTOTAL - PERSONAL	8.54%	4,131,420	8.04%	4,233,063	2.36%	101,643	2.46%	282,323	3,849,097	283,375	3,949,688	0.37%	2.61%
HALL COUNTY	100.00%	48,360,903	100.00%	52,669,119	100.00%	4,308,216	8.91%	3,144,477	45,216,426	3,375,147	49,293,971	7.34%	9.02%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

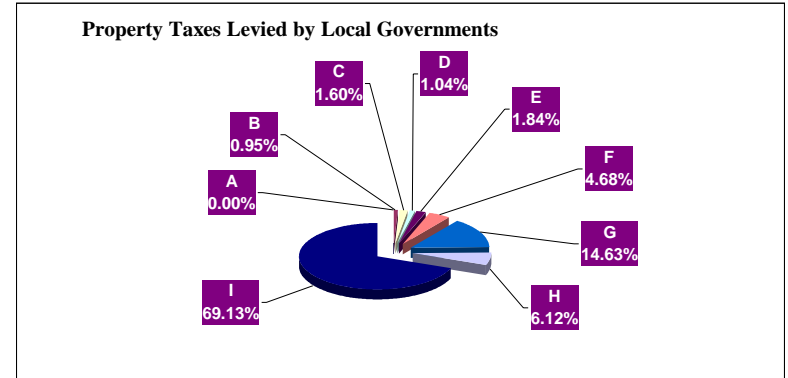
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

41 HAMILTON COUNTY

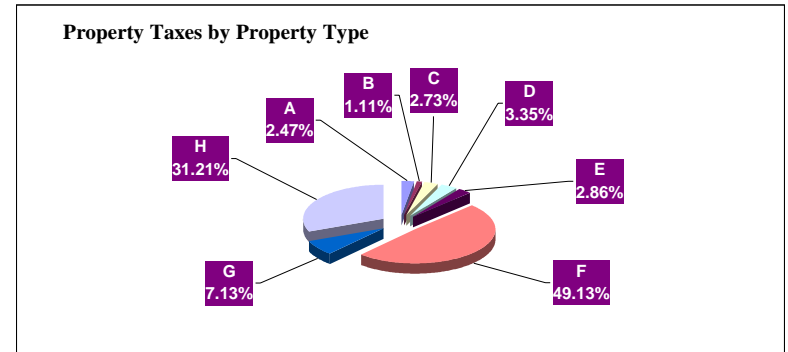
County Seat: Aurora, NE
 County Population: 9,403
 Real Property Taxable Records: 7,360
 Personal Property Schedules: 1,400

2002 Levels of Value:
 Residential: 96%
 Commercial: 95%
 Agricultural: 77%

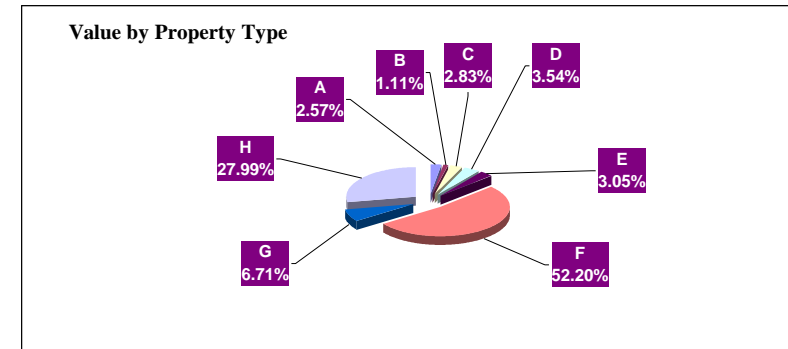
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	1,037,229,272	127,186	0.0123%	0.95%
C	FIRE DISTRICTS	729,707,855	213,952	0.0293%	1.60%
D	EDUC. SERV. UNIT	893,370,216	139,144	0.0156%	1.04%
E	NAT. RESOURCE DIST.	893,370,216	245,130	0.0274%	1.84%
F	COMMUNITY COLLEGE	893,370,216	625,361	0.0700%	4.68%
G	COUNTY	893,370,216	1,953,256	0.2186%	14.63%
H	CITY OR VILLAGE	179,524,560	817,041	0.4551%	6.12%
I	SCHOOL DISTRICTS	893,370,216	9,229,078	1.0331%	69.13%
	HAMILTON COUNTY	893,370,216	13,350,148	1.4944%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	22,988,115	329,817	1.4347%	2.47%
B	PUBLIC SERVIC ENTITIES	9,946,428	148,267	1.4907%	1.11%
C	COMM. & INDUST. EQUIP.	25,279,726	365,000	1.4438%	2.73%
D	AGRIC. MACH. & EQUIP.	31,600,461	447,404	1.4158%	3.35%
E	AG-OUTBLDG & FARMSITE LAND	27,271,628	381,956	1.4006%	2.86%
F	AGRICULTURAL LAND	466,324,935	6,558,840	1.4065%	49.13%
G	COMM., INDUST., & MINERAL	59,930,062	952,218	1.5889%	7.13%
H	RESIDENTIAL **	250,028,861	4,166,647	1.6665%	31.21%
	HAMILTON COUNTY	893,370,216	13,350,148	1.4944%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	22,988,115	2.57%
B	PUBLIC SERVIC ENTITIES	9,946,428	1.11%
C	COMM. & INDUST. EQUIP.	25,279,726	2.83%
D	AGRIC. MACH. & EQUIP.	31,600,461	3.54%
E	AG-OUTBLDG & FARMSITE LAND	27,271,628	3.05%
F	AGRICULTURAL LAND	466,324,935	52.20%
G	COMM., INDUST., & MINERAL	59,930,062	6.71%
H	RESIDENTIAL **	250,028,861	27.99%
	HAMILTON COUNTY	893,370,216	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

41 HAMILTON COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	885,328,181	893,370,216	8,042,035	0.91%			0.2187	0.2186				
TOWNSHIP	0	0	0									
CITY OR VILLAGE	179,232,172	179,524,560	292,388	0.16%			0.4724	0.4551				
FIRE DIST.	721,787,943	729,707,855	7,919,912	1.10%			0.0296	0.0293				
NAT. RESOURCE DIST.	885,328,181	893,370,216	8,042,035	0.91%			0.0283	0.0274				
MISC. DIST.	1,029,518,774	1,037,229,272	7,710,498	0.75%			0.0121	0.0123				
ED. SERV. UNIT	885,328,181	893,370,216	8,042,035	0.91%			0.0157	0.0156				
COMMUNITY COLLEGE	885,328,181	893,370,216	8,042,035	0.91%			0.0704	0.0700				
SCHOOLS, CLASS 1-5	885,328,181	893,370,216	8,042,035	0.91%			1.0184	1.0229				
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	100,323,208	95,598,146	(4,725,062)	-4.71%			0.0960	0.0951				
HAMILTON COUNTY	885,328,181	893,370,216	8,042,035	0.91%			1.4964	1.4944				

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
COUNTY	14.62%	1,936,372	1,953,256	16.48%	16,884	0.87%	309,750	1,626,622	132,933	1,820,322	-57.08%	11.91%		
TOWNSHIP	0.00%	0	0	0.00%	0		0	0	0	0	0			
CITY OR VILLAGE	6.39%	846,697	817,041	-28.94%	(29,656)	-3.50%	114,368	732,329	107,894	709,146	-5.66%	-3.17%		
FIRE DIST.	1.61%	213,828	213,952	0.12%	124	0.06%	0	213,828	0	213,952	0.06%	0.06%		
NAT. RESOURCE DIST.	1.89%	250,276	245,130	-5.02%	(5,146)	-2.06%	0	250,276	0	245,130	-2.06%	-2.06%		
MISC. DIST.	0.94%	125,044	127,186	2.09%	2,142	1.71%	6,552	118,492	6,196	120,990	-5.43%	2.11%		
ED. SERV. UNIT	1.05%	139,114	139,144	0.03%	31	0.02%	0	139,114	0	139,144	0.02%	0.02%		
COMMUNITY COLLEGE	4.71%	623,528	625,361	1.79%	1,833	0.29%	0	623,528	0	625,361	0.29%	0.29%		
SCHOOLS, CLASS 1-5 *	68.06%	9,016,501	9,138,124	118.68%	121,623	1.35%	0	9,016,501	0	9,138,124	1.35%	1.35%		
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0				
SCHOOLS, BONDS	0.73%	96,309	90,954	-5.23%	(5,355)	-5.56%	96,309	0	90,954	0	-5.56%			
HAMILTON COUNTY	100.00%	13,247,669	13,350,148	100.00%	102,479	0.77%	526,979	12,720,690	337,978	13,012,170	-35.87%	2.29%		

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates									
AGLAND REAL	52.07%	460,949,405	466,324,935	66.84%	5,375,530	1.17%			1.4014	1.4065				
AGIMPRV & FRMSITE	3.09%	27,321,926	27,271,628	-0.63%	(50,298)	-0.18%			1.3937	1.4006				
RESIDENTIAL REAL **	27.79%	246,057,246	250,028,861	49.39%	3,971,615	1.61%			1.6794	1.6665				
COMM.&IND.&MINRL REAL	6.87%	60,822,221	59,930,062	-11.09%	(892,159)	-1.47%			1.6079	1.5889				
RAILROAD REAL	2.05%	18,162,597	19,080,928	11.42%	918,331	5.06%			1.4359	1.4347				
PUBLIC SERVICE REAL	0.17%	1,476,210	1,258,035	-2.71%	(218,175)	-14.78%			1.4965	1.4899				
SUBTOTAL-REAL	92.03%	814,789,605	823,894,449	113.22%	9,104,844	1.12%			1.5014	1.4992				
AGRIC PERSONAL	3.50%	31,020,210	31,600,461	7.22%	580,251	1.87%			1.4083	1.4158				
COMM PERSONAL	3.11%	27,543,793	25,279,726	-28.15%	(2,264,067)	-8.22%			1.4534	1.4438				
RAILROAD PERSONAL	0.45%	3,951,775	3,907,187	-0.55%	(44,588)	-1.13%			1.4358	1.4350				
PUBLIC SERVICE PERSONAL	0.91%	8,022,798	8,688,393	8.28%	665,595	8.30%			1.4990	1.4908				
SUBTOTAL - PERSONAL	7.97%	70,538,576	69,475,767	-13.22%	(1,062,809)	-1.51%			1.4378	1.4365				
HAMILTON COUNTY	100.00%	885,328,181	893,370,216	100.00%	8,042,035	0.91%			1.4964	1.4944				

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
AGLAND REAL	48.76%	6,459,667	6,558,840	96.77%	99,172	1.54%			228,944	6,230,723	132,386	6,426,454	-42.18%	3.14%
AGIMPRV & FRMSITE	2.87%	380,797	381,956	1.13%	1,159	0.30%			12,592	368,205	6,857	375,098	-45.54%	1.87%
RESIDENTIAL REAL **	31.19%	4,132,216	4,166,647	33.60%	34,430	0.83%			198,908	3,933,308	145,238	4,021,409	-26.98%	2.24%
COMM.&IND.&MINRL REAL	7.38%	977,932	952,218	-25.09%	(25,714)	-2.63%			42,404	935,528	27,861	924,357	-34.30%	-1.19%
RAILROAD REAL	1.97%	260,792	273,750	12.64%	12,957	4.97%			8,181	252,612	4,666	269,083	-42.96%	6.52%
PUBLIC SERVICE REAL	0.17%	22,091	18,743	-3.27%	(3,348)	-15.15%			793	21,298	420	18,323	-47.05%	-13.97%
SUBTOTAL-REAL	92.34%	12,233,496	12,352,153	115.79%	118,657	0.97%			491,822	11,741,674	317,429	12,034,724	-35.46%	2.50%
AGRIC PERSONAL	3.30%	436,859	447,404	10.29%	10,545	2.41%			16,155	420,704	10,189	437,215	-36.93%	3.92%
COMM PERSONAL	3.02%	400,312	365,000	-34.46%	(35,312)	-8.82%			12,928	387,383	6,617	358,383	-48.82%	-7.49%
RAILROAD PERSONAL	0.43%	56,739	56,068	-0.66%	(672)	-1.18%			1,778	54,961	953	55,115	-46.42%	0.28%
PUBLIC SERVICE PERSONAL	0.91%	120,264	129,524	9.04%	9,260	7.70%			4,296	115,968	2,791	126,733	-35.03%	9.28%
SUBTOTAL - PERSONAL	7.66%	1,014,173	997,995	-15.79%	(16,178)	-1.60%			35,157	979,017	20,549	977,446	-41.55%	-0.16%
HAMILTON COUNTY	100.00%	13,247,669	13,350,148	100.00%	102,479	0.77%			526,979	12,720,690	337,978	13,012,170	-35.87%	2.29%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

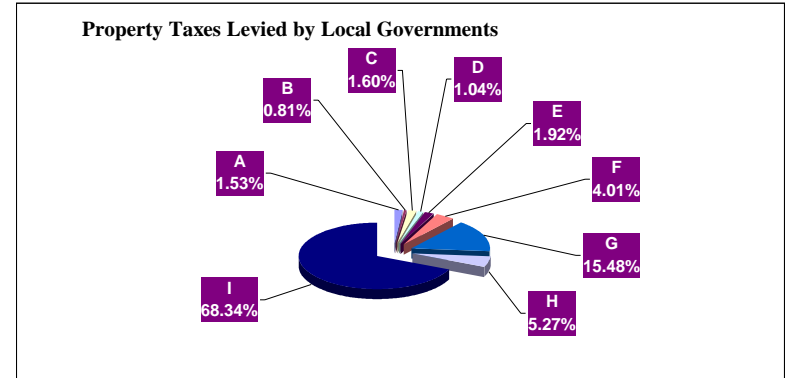
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

42 HARLAN COUNTY

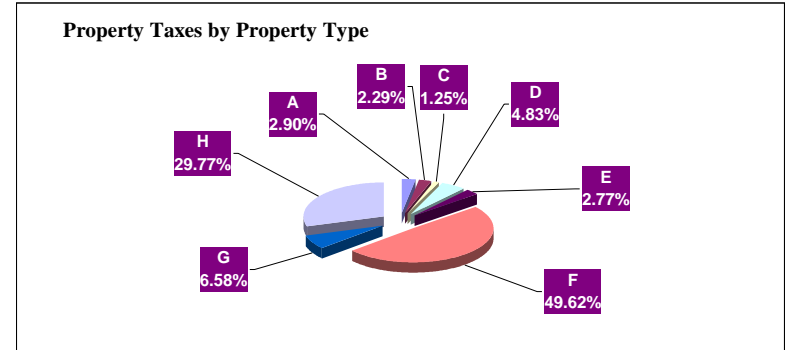
County Seat: Alma, NE
 County Population: 3,786
 Real Property Taxable Records: 4,835
 Personal Property Schedules: 711

2002 Levels of Value:
 Residential: 95%
 Commercial: 95%
 Agricultural: 77%

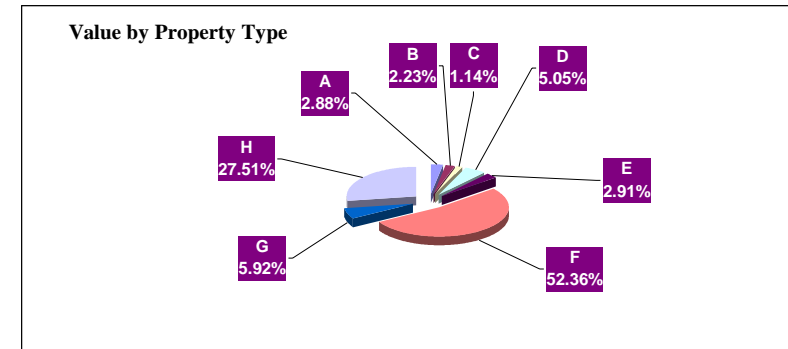
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	291,126,466	77,839	0.0267%	1.53%
B	MISCELLANEOUS DIST.	381,787,566	41,101	0.0108%	0.81%
C	FIRE DISTRICTS	237,590,002	81,248	0.0342%	1.60%
D	EDUC. SERV. UNIT	291,126,466	52,985	0.0182%	1.04%
E	NAT. RESOURCE DIST.	291,126,466	97,644	0.0335%	1.92%
F	COMMUNITY COLLEGE	291,126,466	203,790	0.0700%	4.01%
G	COUNTY	291,126,466	787,697	0.2706%	15.48%
H	CITY OR VILLAGE	58,325,153	268,123	0.4597%	5.27%
I	SCHOOL DISTRICTS	291,126,466	3,476,466	1.1941%	68.34%
	HARLAN COUNTY	291,126,466	5,086,893	1.7473%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	8,376,917	147,604	1.7620%	2.90%
B	PUBLIC SERVIC ENTITIES	6,500,456	116,287	1.7889%	2.29%
C	COMM. & INDUST. EQUIP.	3,319,677	63,504	1.9130%	1.25%
D	AGRIC. MACH. & EQUIP.	14,707,946	245,665	1.6703%	4.83%
E	AG-OUTBLDG & FARMSITE LAND	8,476,770	140,978	1.6631%	2.77%
F	AGRICULTURAL LAND	152,420,595	2,524,186	1.6561%	49.62%
G	COMM., INDUST., & MINERAL	17,237,905	334,519	1.9406%	6.58%
H	RESIDENTIAL **	80,086,200	1,514,150	1.8906%	29.77%
	HARLAN COUNTY	291,126,466	5,086,893	1.7473%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	8,376,917	2.88%
B	PUBLIC SERVIC ENTITIES	6,500,456	2.23%
C	COMM. & INDUST. EQUIP.	3,319,677	1.14%
D	AGRIC. MACH. & EQUIP.	14,707,946	5.05%
E	AG-OUTBLDG & FARMSITE LAND	8,476,770	2.91%
F	AGRICULTURAL LAND	152,420,595	52.36%
G	COMM., INDUST., & MINERAL	17,237,905	5.92%
H	RESIDENTIAL **	80,086,200	27.51%
	HARLAN COUNTY	291,126,466	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

42 HARLAN COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE		TOTAL VALUE				Average Rates	Average Rates				
COUNTY	282,699,106		291,126,466		8,427,360	2.98%	0.2723		0.2706			
TOWNSHIP	282,699,107		291,126,466		8,427,359	2.98%	0.0274		0.0267			
CITY OR VILLAGE	56,208,595		58,325,153		2,116,558	3.77%	0.4976		0.4597			
FIRE DIST.	231,100,396		237,590,002		6,489,606	2.81%	0.0353		0.0342			
NAT. RESOURCE DIST.	282,699,106		291,126,466		8,427,360	2.98%	0.0347		0.0335			
MISC. DIST.	370,063,595		381,787,566		11,723,971	3.17%	0.0112		0.0108			
ED. SERV. UNIT	282,699,106		291,126,466		8,427,360	2.98%	0.0182		0.0182			
COMMUNITY COLLEGE	282,699,106		291,126,466		8,427,360	2.98%	0.0704		0.0700			
SCHOOLS, CLASS 1-5	282,699,109		291,126,466		8,427,357	2.98%	1.0362		1.0438			
SCHOOLS, CLASS 6	0		0		0							
SCHOOLS, BONDS	212,470,892		219,778,856		7,307,964	3.44%	0.2062		0.1992			
HARLAN COUNTY	282,699,106		291,126,466		8,427,360	2.98%	1.7567		1.7473			

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES		TOTAL TAXES					Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	15.50%	769,929		787,697		14.71%	17,767	2.31%	0	769,929	0	787,697	2.31%	
TOWNSHIP	1.56%	77,464		77,839		0.31%	375	0.48%	0	77,464	0	77,839	0.48%	
CITY OR VILLAGE	5.63%	279,679		268,123		-9.57%	(11,556)	-4.13%	24,464	255,215	3,547	264,575	-85.50%	3.67%
FIRE DIST.	1.64%	81,483		81,248		-0.20%	(236)	-0.29%	14,353	67,131	12,011	69,237	-16.32%	3.14%
NAT. RESOURCE DIST.	1.98%	98,125		97,644		-0.40%	(481)	-0.49%	0	98,125	0	97,644	-0.49%	
MISC. DIST.	0.84%	41,617		41,101		-0.43%	(516)	-1.24%	0	41,617	0	41,101	-1.24%	
ED. SERV. UNIT	1.03%	51,338		52,985		1.36%	1,647	3.21%	0	51,338	0	52,985	3.21%	
COMMUNITY COLLEGE	4.01%	199,105		203,790		3.88%	4,685	2.35%	0	199,105	0	203,790	2.35%	
SCHOOLS, CLASS 1-5 *	58.98%	2,929,239		3,038,673		90.61%	109,434	3.74%	0	2,929,239	0	3,038,673	3.74%	
SCHOOLS, CLASS 6 *		0		0			0		0	0	0	0		
SCHOOLS, BONDS	8.82%	438,136		437,793		-0.28%	(343)	-0.08%	438,136	0	437,793	0	-0.08%	
HARLAN COUNTY	100.00%	4,966,117	100.00%	5,086,893	100.00%	120,776	2.43%	476,953	4,489,164	453,351	4,633,541	-4.95%	3.22%	

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE		TOTAL VALUE					Average Rates	Average Rates				
AGLAND REAL	53.89%	152,340,545		152,420,595		0.95%	80,050	0.05%		1.6583		1.6561		
AGIMPRV & FRMSITE	2.65%	7,503,035		8,476,770		11.55%	973,735	12.98%		1.6675		1.6631		
RESIDENTIAL REAL **	26.97%	76,238,570		80,086,200		45.66%	3,847,630	5.05%		1.9207		1.8906		
COMM.&IND.&MINRL REAL	5.52%	15,606,515		17,237,905		19.36%	1,631,390	10.45%		1.9663		1.9406		
RAILROAD REAL	2.56%	7,241,618		6,998,653		-2.88%	(242,965)	-3.36%		1.7619		1.7620		
PUBLIC SERVICE REAL	0.17%	467,867		488,422		0.24%	20,555	4.39%		1.7721		1.7583		
SUBTOTAL-REAL	91.76%	259,398,150	91.27%	265,708,545	74.88%	6,310,395	2.43%	1.7573	1.7484					
AGRIC PERSONAL	4.92%	13,895,247		14,707,946		9.64%	812,699	5.85%		1.6740		1.6703		
COMM PERSONAL	1.57%	4,436,794		3,319,677		-13.26%	(1,117,117)	-25.18%		1.8724		1.9130		
RAILROAD PERSONAL	0.54%	1,520,429		1,378,264		-1.69%	(142,165)	-9.35%		1.7613		1.7623		
PUBLIC SERVICE PERSONAL	1.22%	3,448,486		6,012,034		30.42%	2,563,548	74.34%		1.8925		1.7914		
SUBTOTAL - PERSONAL	8.24%	23,300,956	8.73%	25,417,921	25.12%	2,116,965	9.09%	1.7498	1.7356					
HARLAN COUNTY	100.00%	282,699,106	100.00%	291,126,466	100.00%	8,427,360	2.98%	1.7567	1.7473					

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES		TOTAL TAXES					Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	50.87%	2,526,226		2,524,186		-1.69%	(2,040)	-0.08%	225,980	2,300,246	216,344	2,307,842	-4.26%	0.33%
AGIMPRV & FRMSITE	2.52%	125,114		140,978		2.77%	15,864	12.68%	11,502	113,613	12,426	128,552	8.04%	13.15%
RESIDENTIAL REAL **	29.49%	1,464,306		1,514,150		41.27%	49,844	3.40%	147,633	1,316,673	135,017	1,379,132	-8.55%	4.74%
COMM.&IND.&MINRL REAL	6.18%	306,873		334,519		22.89%	27,646	9.01%	30,679	276,194	29,125	305,394	-5.07%	10.57%
RAILROAD REAL	2.57%	127,590		123,314		-3.54%	(4,276)	-3.35%	17,319	110,271	15,831	107,483	-8.59%	-2.53%
PUBLIC SERVICE REAL	0.17%	8,291		8,588		0.25%	297	3.58%	900	7,391	836	7,752	-7.10%	4.88%
SUBTOTAL-REAL	91.79%	4,558,401	91.33%	4,645,735	72.31%	87,334	1.92%	434,012	4,124,389	409,579	4,236,156	-5.63%	2.71%	
AGRIC PERSONAL	4.68%	232,601		245,665		10.82%	13,064	5.62%	23,542	209,059	23,613	222,052	0.30%	6.22%
COMM PERSONAL	1.67%	83,073		63,504		-16.20%	(19,569)	-23.56%	9,022	74,051	6,717	56,787	-25.54%	-23.31%
RAILROAD PERSONAL	0.54%	26,780		24,290		-2.06%	(2,490)	-9.30%	3,625	23,155	3,122	21,168	-13.88%	-8.58%
PUBLIC SERVICE PERSONAL	1.31%	65,262		107,699		35.14%	42,437	65.03%	6,752	58,510	10,321	97,378	52.85%	66.43%
SUBTOTAL - PERSONAL	8.21%	407,715	8.67%	441,157	27.69%	33,442	8.20%	42,941	364,775	43,773	397,385	1.94%	8.94%	
HARLAN COUNTY	100.00%	4,966,117	100.00%	5,086,893	100.00%	120,776	2.43%	476,953	4,489,164	453,351	4,633,541	-4.95%	3.22%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

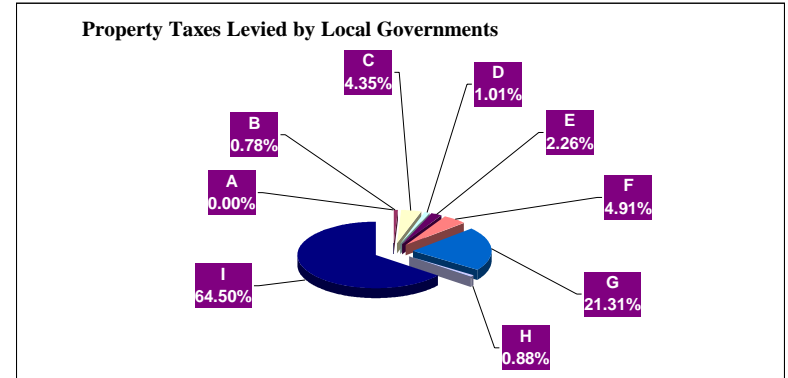
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

43 HAYES COUNTY

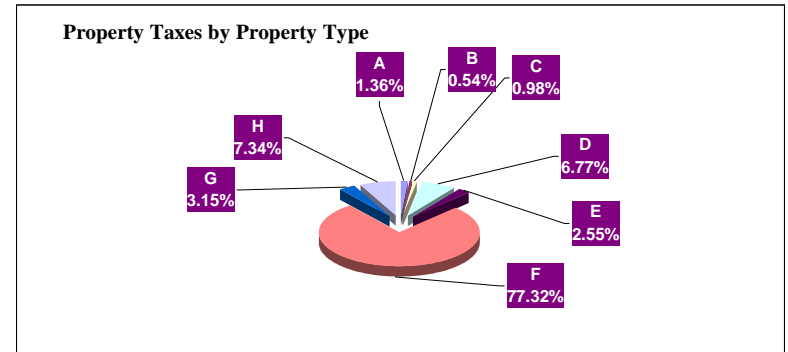
County Seat: Hayes Center, NE
 County Population: 1,068
 Real Property Taxable Records: 2,352
 Personal Property Schedules: 342

2002 Levels of Value:
 Residential: --
 Commercial: --
 Agricultural: 74%

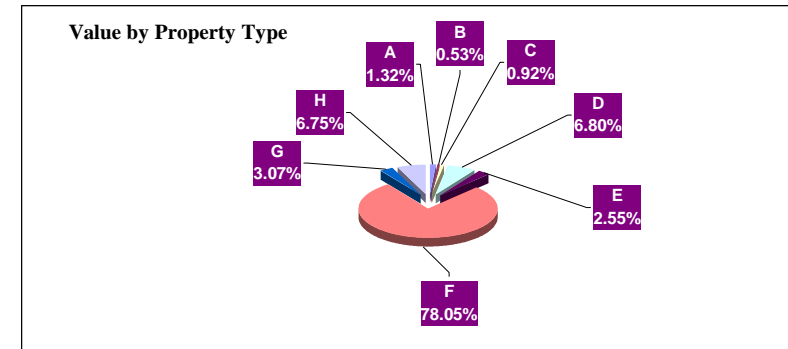
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	159,275,422	17,761	0.0112%	0.78%
C	FIRE DISTRICTS	159,275,423	98,698	0.0620%	4.35%
D	EDUC. SERV. UNIT	159,275,422	22,814	0.0143%	1.01%
E	NAT. RESOURCE DIST.	159,275,422	51,344	0.0322%	2.26%
F	COMMUNITY COLLEGE	159,275,422	111,493	0.0700%	4.91%
G	COUNTY	159,275,422	483,737	0.3037%	21.31%
H	CITY OR VILLAGE	4,430,314	20,001	0.4515%	0.88%
I	SCHOOL DISTRICTS	159,275,424	1,463,853	0.9191%	64.50%
	HAYES COUNTY	159,275,422	2,269,702	1.4250%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	2,104,071	30,804	1.4640%	1.36%
B	PUBLIC SERVIC ENTITIES	842,965	12,286	1.4575%	0.54%
C	COMM. & INDUST. EQUIP.	1,473,268	22,237	1.5094%	0.98%
D	AGRIC. MACH. & EQUIP.	10,835,461	153,547	1.4171%	6.77%
E	AG-OUTBLDG & FARMSITE LAND	4,067,038	57,944	1.4247%	2.55%
F	AGRICULTURAL LAND	124,315,421	1,754,903	1.4117%	77.32%
G	COMM., INDUST., & MINERAL	4,891,806	71,432	1.4602%	3.15%
H	RESIDENTIAL **	10,745,392	166,548	1.5499%	7.34%
	HAYES COUNTY	159,275,422	2,269,702	1.4250%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	2,104,071	1.32%
B	PUBLIC SERVIC ENTITIES	842,965	0.53%
C	COMM. & INDUST. EQUIP.	1,473,268	0.92%
D	AGRIC. MACH. & EQUIP.	10,835,461	6.80%
E	AG-OUTBLDG & FARMSITE LAND	4,067,038	2.55%
F	AGRICULTURAL LAND	124,315,421	78.05%
G	COMM., INDUST., & MINERAL	4,891,806	3.07%
H	RESIDENTIAL **	10,745,392	6.75%
	HAYES COUNTY	159,275,422	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

43 HAYES COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002	
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates				
COUNTY	158,372,674	159,275,422	902,748	0.57%	0.3048	0.3037				
TOWNSHIP	0	0	0							
CITY OR VILLAGE	4,231,857	4,430,314	198,457	4.69%	0.4572	0.4515				
FIRE DIST.	158,372,675	159,275,423	902,748	0.57%	0.0626	0.0620				
NAT. RESOURCE DIST.	158,372,674	159,275,422	902,748	0.57%	0.0318	0.0322				
MISC. DIST.	158,372,674	159,275,422	902,748	0.57%	0.0108	0.0112				
ED. SERV. UNIT	158,372,674	159,275,422	902,748	0.57%	0.0145	0.0143				
COMMUNITY COLLEGE	158,372,674	159,275,422	902,748	0.57%	0.0681	0.0700				
SCHOOLS, CLASS 1-5	158,372,672	159,275,424	902,752	0.57%	0.9261	0.9168				
SCHOOLS, CLASS 6	0	0	0							
SCHOOLS, BONDS	0	3,107,520	3,107,520	100.00%		0.1164				
HAYES COUNTY	158,372,674	159,275,422	902,748	0.57%	1.4309	1.4250				

TAXES BY SUBDIVISION	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
COUNTY	21.30%	482,688	21.31%	483,737	29.63%	1,049	0.22%	0	482,688	0	483,737	0	0.22%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
CITY OR VILLAGE	0.85%	19,347	0.88%	20,001	18.49%	654	3.38%	0	19,347	0	20,001	0	3.38%	
FIRE DIST.	4.38%	99,187	4.35%	98,698	-13.81%	(489)	-0.49%	0	99,187	0	98,698	0	-0.49%	
NAT. RESOURCE DIST.	2.22%	50,344	2.26%	51,344	28.26%	1,000	1.99%	0	50,344	0	51,344	0	1.99%	
MISC. DIST.	0.76%	17,133	0.78%	17,761	17.75%	628	3.67%	0	17,133	0	17,761	0	3.67%	
ED. SERV. UNIT	1.01%	22,924	1.01%	22,814	-3.09%	(110)	-0.48%	0	22,924	0	22,814	0	-0.48%	
COMMUNITY COLLEGE	4.76%	107,833	4.91%	111,493	103.41%	3,661	3.39%	0	107,833	0	111,493	0	3.39%	
SCHOOLS, CLASS 1-5 *	64.72%	1,466,707	64.34%	1,460,234	-182.86%	(6,473)	-0.44%	0	1,466,707	0	1,460,234	0	-0.44%	
SCHOOLS, CLASS 6 *	0.00%	0	0.16%	3,619	102.23%	3,619	100.00%	0	0	3,619	0	0	100.00%	
SCHOOLS, BONDS	0.00%	0	0.16%	3,619	102.23%	3,619	100.00%	0	0	3,619	0	0	100.00%	
HAYES COUNTY	100.00%	2,266,162	100.00%	2,269,702	100.00%	3,540	0.16%	0	2,266,162	3,619	2,266,083	0	0.00%	

VALUE BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates					
AGLAND REAL	78.29%	123,995,322	78.05%	124,315,421	35.46%	320,099	0.26%	1.4182	1.4117					
AGIMPRV & FRMSITE	2.63%	4,159,626	2.55%	4,067,038	-10.26%	(92,588)	-2.23%	1.4220	1.4247					
RESIDENTIAL REAL **	6.77%	10,728,285	6.75%	10,745,392	1.89%	17,107	0.16%	1.5581	1.5499					
COMM.&IND.&MINRL REAL	3.20%	5,075,584	3.07%	4,891,806	-20.36%	(183,778)	-3.62%	1.4712	1.4602					
RAILROAD REAL	1.10%	1,735,780	1.10%	1,748,729	1.43%	12,949	0.75%	1.4652	1.4640					
PUBLIC SERVICE REAL	0.06%	97,685	0.08%	126,996	3.25%	29,311	30.01%	1.4668	1.4553					
SUBTOTAL-REAL	92.06%	145,792,282	91.60%	145,895,382	11.42%	103,100	0.07%	1.4311	1.4245					
AGRIC PERSONAL	6.33%	10,019,882	6.80%	10,835,461	90.34%	815,579	8.14%	1.4203	1.4171					
COMM PERSONAL	0.93%	1,466,181	0.92%	1,473,268	0.79%	7,087	0.48%	1.4627	1.5094					
RAILROAD PERSONAL	0.24%	375,856	0.22%	355,342	-2.27%	(20,514)	-5.46%	1.4652	1.4640					
PUBLIC SERVICE PERSONAL	0.45%	718,473	0.45%	715,969	-0.28%	(2,504)	-0.35%	1.4652	1.4579					
SUBTOTAL - PERSONAL	7.94%	12,580,392	8.40%	13,380,040	88.58%	799,648	6.36%	1.4292	1.4307					
HAYES COUNTY	100.00%	158,372,674	100.00%	159,275,422	100.00%	902,748	0.57%	1.4309	1.4250					

TAXES BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
AGLAND REAL	77.60%	1,758,521	77.32%	1,754,903	-102.20%	(3,618)	-0.21%	0	1,758,521	2,536	1,752,367	0	-0.35%	
AGIMPRV & FRMSITE	2.61%	59,149	2.55%	57,944	-34.02%	(1,204)	-2.04%	0	59,149	257	57,687	0	-2.47%	
RESIDENTIAL REAL **	7.38%	167,155	7.34%	166,548	-17.14%	(607)	-0.36%	0	167,155	259	166,290	0	-0.52%	
COMM.&IND.&MINRL REAL	3.30%	74,675	3.15%	71,432	-91.61%	(3,243)	-4.34%	0	74,675	0	71,432	0	-4.34%	
RAILROAD REAL	1.12%	25,433	1.13%	25,602	4.77%	169	0.66%	0	25,433	0	25,602	0	0.66%	
PUBLIC SERVICE REAL	0.06%	1,433	0.08%	1,848	11.73%	415	28.99%	0	1,433	4	1,845	0	28.74%	
SUBTOTAL-REAL	92.07%	2,086,365	91.57%	2,078,278	-228.47%	(8,087)	-0.39%	0	2,086,365	3,056	2,075,222	0	-0.53%	
AGRIC PERSONAL	6.28%	142,317	6.77%	153,547	317.24%	11,230	7.89%	0	142,317	522	153,025	0	7.52%	
COMM PERSONAL	0.95%	21,446	0.98%	22,237	22.36%	792	3.69%	0	21,446	22	22,215	0	3.59%	
RAILROAD PERSONAL	0.24%	5,507	0.23%	5,202	-8.61%	(305)	-5.53%	0	5,507	0	5,202	0	-5.53%	
PUBLIC SERVICE PERSONAL	0.46%	10,527	0.46%	10,438	-2.52%	(89)	-0.85%	0	10,527	19	10,419	0	-1.03%	
SUBTOTAL - PERSONAL	7.93%	179,797	8.43%	191,424	328.47%	11,627	6.47%	0	179,797	563	190,861	0	6.15%	
HAYES COUNTY	100.00%	2,266,162	100.00%	2,269,702	100.00%	3,540	0.16%	0	2,266,162	3,619	2,266,083	0	0.00%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

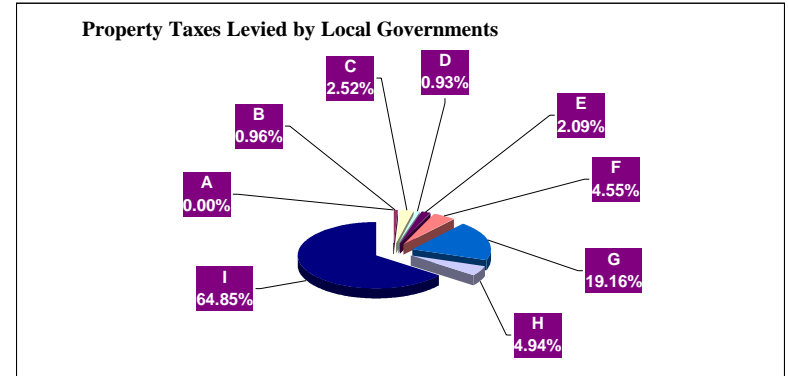
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

44 HITCHCOCK COUNTY

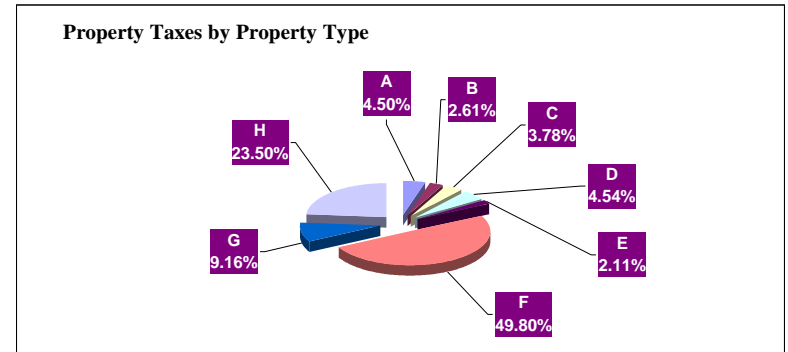
County Seat: Trenton, NE
 County Population: 3,111
 Real Property Taxable Records: 4,176
 Personal Property Schedules: 702

2002 Levels of Value:
 Residential: 97%
 Commercial: 99%
 Agricultural: 80%

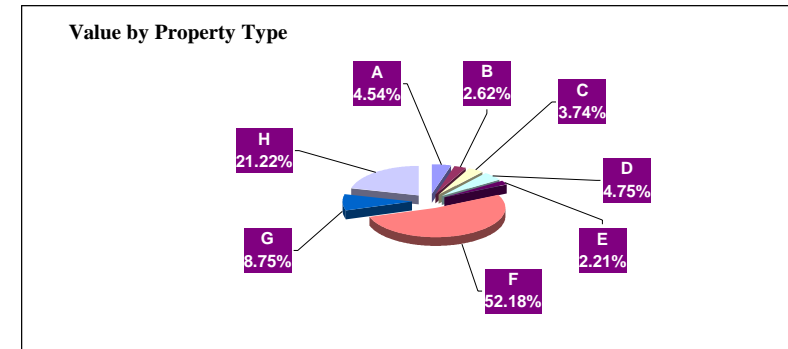
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	653,727,616	37,095	0.0057%	0.96%
C	FIRE DISTRICTS	224,034,601	96,817	0.0432%	2.52%
D	EDUC. SERV. UNIT	248,777,901	35,593	0.0143%	0.93%
E	NAT. RESOURCE DIST.	249,904,587	80,559	0.0322%	2.09%
F	COMMUNITY COLLEGE	249,904,587	174,934	0.0700%	4.55%
G	COUNTY	249,904,587	737,139	0.2950%	19.16%
H	CITY OR VILLAGE	39,068,085	190,155	0.4867%	4.94%
I	SCHOOL DISTRICTS	249,904,589	2,494,600	0.9982%	64.85%
	HITCHCOCK COUNTY	249,904,587	3,846,892	1.5393%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	11,336,997	173,159	1.5274%	4.50%
B	PUBLIC SERVIC ENTITIES	6,554,185	100,356	1.5312%	2.61%
C	COMM. & INDUST. EQUIP.	9,342,864	145,479	1.5571%	3.78%
D	AGRIC. MACH. & EQUIP.	11,869,506	174,820	1.4728%	4.54%
E	AG-OUTBLDG & FARMSITE LAND	5,515,070	81,198	1.4723%	2.11%
F	AGRICULTURAL LAND	130,388,215	1,915,730	1.4693%	49.80%
G	COMM., INDUST., & MINERAL	21,876,845	352,297	1.6104%	9.16%
H	RESIDENTIAL **	53,020,905	903,853	1.7047%	23.50%
	HITCHCOCK COUNTY	249,904,587	3,846,892	1.5393%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	11,336,997	4.54%
B	PUBLIC SERVIC ENTITIES	6,554,185	2.62%
C	COMM. & INDUST. EQUIP.	9,342,864	3.74%
D	AGRIC. MACH. & EQUIP.	11,869,506	4.75%
E	AG-OUTBLDG & FARMSITE LAND	5,515,070	2.21%
F	AGRICULTURAL LAND	130,388,215	52.18%
G	COMM., INDUST., & MINERAL	21,876,845	8.75%
H	RESIDENTIAL **	53,020,905	21.22%
	HITCHCOCK COUNTY	249,904,587	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

44 HITCHCOCK COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002	
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates						
COUNTY	244,154,991	249,904,587	5,749,596	2.35%	0.3166	0.2950				
TOWNSHIP	0	0	0							
CITY OR VILLAGE	37,593,782	39,068,085	1,474,303	3.92%	0.5527	0.4867				
FIRE DIST.	219,488,537	224,034,601	4,546,064	2.07%	0.0439	0.0432				
NAT. RESOURCE DIST.	244,154,991	249,904,587	5,749,596	2.35%	0.0318	0.0322				
MISC. DIST.	639,504,002	653,727,616	14,223,614	2.22%	0.0061	0.0057				
ED. SERV. UNIT	243,105,264	248,777,901	5,672,637	2.33%	0.0144	0.0143				
COMMUNITY COLLEGE	244,154,991	249,904,587	5,749,596	2.35%	0.0681	0.0700				
SCHOOLS, CLASS 1-5	244,154,989	249,904,589	5,749,600	2.35%	0.9557	0.9982				
SCHOOLS, CLASS 6	0	0	0							
SCHOOLS, BONDS	0	0	0							
HITCHCOCK COUNTY	244,154,991	249,904,587	5,749,596	2.35%	1.5272	1.5393				

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	20.73%	773,088	737,139	19.16%	737,139	-30.40%	(35,950)	-4.65%	0	773,088	0	737,139		-4.65%
TOWNSHIP	0.00%	0	0	0.00%	0	0.00%	0		0	0	0	0		
CITY OR VILLAGE	5.57%	207,763	190,155	4.94%	190,155	-14.89%	(17,608)	-8.47%	29,678	178,085	0	190,155	-100.00%	6.78%
FIRE DIST.	2.58%	96,338	96,817	2.52%	96,817	0.41%	479	0.50%	0	96,338	0	96,817		0.50%
NAT. RESOURCE DIST.	2.08%	77,612	80,559	2.09%	80,559	2.49%	2,947	3.80%	0	77,612	0	80,559		3.80%
MISC. DIST.	1.05%	39,030	37,095	0.96%	37,095	-1.64%	(1,936)	-4.96%	0	39,030	0	37,095		-4.96%
ED. SERV. UNIT	0.94%	35,070	35,593	0.93%	35,593	0.44%	523	1.49%	0	35,070	0	35,593		1.49%
COMMUNITY COLLEGE	4.46%	166,240	174,934	4.55%	174,934	7.35%	8,694	5.23%	0	166,240	0	174,934		5.23%
SCHOOLS, CLASS 1-5 *	62.58%	2,333,483	2,494,600	64.85%	2,494,600	136.23%	161,118	6.90%	0	2,333,483	0	2,494,600		6.90%
SCHOOLS, CLASS 6 *		0	0		0		0		0	0	0	0		
SCHOOLS, BONDS	0.00%	0	0	0.00%	0	0.00%	0		0	0	0	0		
HITCHCOCK COUNTY	100.00%	3,728,625	3,846,892	100.00%	3,846,892	100.00%	118,267	3.17%	29,678	3,698,947	0	3,846,892	-100.00%	4.00%

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE				Average Rates	Average Rates				
AGLAND REAL	53.68%	131,070,280	130,388,215	52.18%	130,388,215	-11.86%	(682,065)	-0.52%	1.4469	1.4693				
AGIMPRV & FRMSITE	1.61%	3,934,290	5,515,070	2.21%	5,515,070	27.49%	1,580,780	40.18%	1.4479	1.4723				
RESIDENTIAL REAL **	19.77%	48,267,265	53,020,905	21.22%	53,020,905	82.68%	4,753,640	9.85%	1.7341	1.7047				
COMM.&IND.&MINRL REAL	11.36%	27,738,410	21,876,845	8.75%	21,876,845	-101.95%	(5,861,565)	-21.13%	1.5686	1.6104				
RAILROAD REAL	4.10%	10,009,445	9,422,373	3.77%	9,422,373	-10.21%	(587,072)	-5.87%	1.5157	1.5274				
PUBLIC SERVICE REAL	0.30%	722,943	615,966	0.25%	615,966	-1.86%	(106,977)	-14.80%	1.5217	1.5330				
SUBTOTAL-REAL	90.82%	221,742,633	220,839,374	88.37%	220,839,374	-15.71%	(903,259)	-0.41%	1.5280	1.5425				
AGRIC PERSONAL	4.33%	10,561,785	11,869,506	4.75%	11,869,506	22.74%	1,307,721	12.38%	1.4488	1.4728				
COMM PERSONAL	2.00%	4,883,445	9,342,864	3.74%	9,342,864	77.56%	4,459,419	91.32%	1.6726	1.5571				
RAILROAD PERSONAL	0.89%	2,167,388	1,914,624	0.77%	1,914,624	-4.40%	(252,764)	-11.66%	1.5157	1.5274				
PUBLIC SERVICE PERSONAL	1.97%	4,799,740	5,938,219	2.38%	5,938,219	19.80%	1,138,479	23.72%	1.5165	1.5310				
SUBTOTAL - PERSONAL	9.18%	22,412,358	29,065,213	11.63%	29,065,213	115.71%	6,652,855	29.68%	1.5185	1.5154				
HITCHCOCK COUNTY	100.00%	244,154,991	249,904,587	100.00%	249,904,587	100.00%	5,749,596	2.35%	1.5272	1.5393				

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	50.86%	1,896,506	1,915,730	49.80%	1,915,730	16.26%	19,225	1.01%	0	1,896,506	0	1,915,730		1.01%
AGIMPRV & FRMSITE	1.53%	56,964	81,198	2.11%	81,198	20.49%	24,234	42.54%	0	56,964	0	81,198		42.54%
RESIDENTIAL REAL **	22.45%	837,005	903,853	23.50%	903,853	56.52%	66,848	7.99%	19,086	817,919	0	903,853	-100.00%	10.51%
COMM.&IND.&MINRL REAL	11.67%	435,102	352,297	9.16%	352,297	-70.02%	(82,805)	-19.03%	6,526	428,576	0	352,297	-100.00%	-17.80%
RAILROAD REAL	4.07%	151,710	143,915	3.74%	143,915	-6.59%	(7,795)	-5.14%	1,046	150,664	0	143,915	-100.00%	-4.48%
PUBLIC SERVICE REAL	0.30%	11,001	9,443	0.25%	9,443	-1.32%	(1,558)	-14.16%	66	10,935	0	9,443	-100.00%	-13.64%
SUBTOTAL-REAL	90.87%	3,388,287	3,406,436	88.55%	3,406,436	15.35%	18,149	0.54%	26,725	3,361,562	0	3,406,436	-100.00%	1.33%
AGRIC PERSONAL	4.10%	153,017	174,820	4.54%	174,820	18.44%	21,803	14.25%	7	153,010	0	174,820	-100.00%	14.25%
COMM PERSONAL	2.19%	81,680	145,479	3.78%	145,479	53.94%	63,799	78.11%	2,294	79,386	0	145,479	-100.00%	83.26%
RAILROAD PERSONAL	0.88%	32,850	29,244	0.76%	29,244	-3.05%	(3,607)	-10.98%	227	32,624	0	29,244	-100.00%	-10.36%
PUBLIC SERVICE PERSONAL	1.95%	72,790	90,913	2.36%	90,913	15.32%	18,123	24.90%	425	72,365	0	90,913	-100.00%	25.63%
SUBTOTAL - PERSONAL	9.13%	340,338	440,456	11.45%	440,456	84.65%	100,118	29.42%	2,953	337,385	0	440,456	-100.00%	30.55%
HITCHCOCK COUNTY	100.00%	3,728,625	3,846,892	100.00%	3,846,892	100.00%	118,267	3.17%	29,678	3,698,947	0	3,846,892	-100.00%	4.00%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

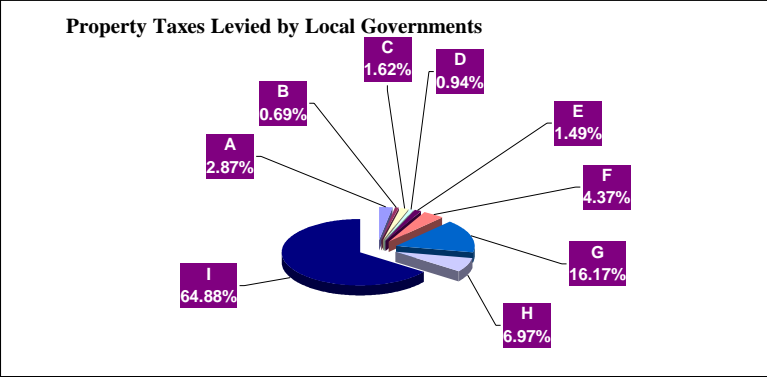
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

45 HOLT COUNTY

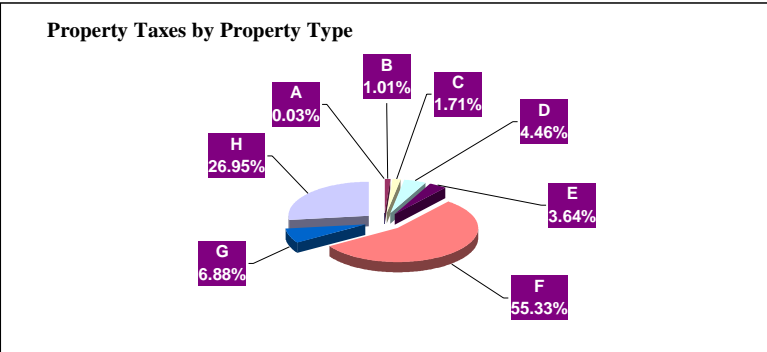
County Seat: O'Neill, NE
 County Population: 11,551
 Real Property Taxable Records: 12,151
 Personal Property Schedules: 2,051

2002 Levels of Value:
 Residential: 94%
 Commercial: 95%
 Agricultural: 77%

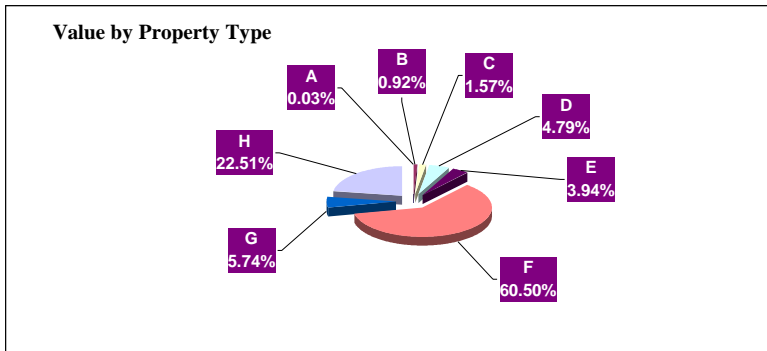
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	886,066,474	407,842	0.0460%	2.87%
B	MISCELLANEOUS DIST.	995,874,909	97,893	0.0098%	0.69%
C	FIRE DISTRICTS	749,700,695	230,295	0.0307%	1.62%
D	EDUC. SERV. UNIT	886,066,474	132,823	0.0150%	0.94%
E	NAT. RESOURCE DIST.	886,066,474	211,879	0.0239%	1.49%
F	COMMUNITY COLLEGE	886,066,474	620,250	0.0700%	4.37%
G	COUNTY	886,066,474	2,296,234	0.2591%	16.17%
H	CITY OR VILLAGE	170,584,602	990,406	0.5806%	6.97%
I	SCHOOL DISTRICTS	886,066,474	9,215,745	1.0401%	64.88%
	HOLT COUNTY	886,066,474	14,203,366	1.6030%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	258,282	3,982	1.5417%	0.03%
B	PUBLIC SERVIC ENTITIES	8,114,919	143,179	1.7644%	1.01%
C	COMM. & INDUST. EQUIP.	13,908,014	242,838	1.7460%	1.71%
D	AGRIC. MACH. & EQUIP.	42,472,119	633,332	1.4912%	4.46%
E	AG-OUTBLDG & FARMSITE LAND	34,889,245	516,374	1.4800%	3.64%
F	AGRICULTURAL LAND	536,111,135	7,858,531	1.4658%	55.33%
G	COMM., INDUST., & MINERAL	50,849,165	976,809	1.9210%	6.88%
H	RESIDENTIAL **	199,463,595	3,828,321	1.9193%	26.95%
	HOLT COUNTY	886,066,474	14,203,366	1.6030%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	258,282	0.03%
B	PUBLIC SERVIC ENTITIES	8,114,919	0.92%
C	COMM. & INDUST. EQUIP.	13,908,014	1.57%
D	AGRIC. MACH. & EQUIP.	42,472,119	4.79%
E	AG-OUTBLDG & FARMSITE LAND	34,889,245	3.94%
F	AGRICULTURAL LAND	536,111,135	60.50%
G	COMM., INDUST., & MINERAL	50,849,165	5.74%
H	RESIDENTIAL **	199,463,595	22.51%
	HOLT COUNTY	886,066,474	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

45 HOLT COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	842,519,700	886,066,474	43,546,774	5.17%	0.2563	0.2591						
TOWNSHIP	842,519,700	886,066,474	43,546,774	5.17%	0.0446	0.0460						
CITY OR VILLAGE	165,963,080	170,584,602	4,621,522	2.78%	0.5847	0.5806						
FIRE DIST.	709,746,160	749,700,695	39,954,535	5.63%	0.0341	0.0307						
NAT. RESOURCE DIST.	842,519,700	886,066,474	43,546,774	5.17%	0.0253	0.0239						
MISC. DIST.	949,414,031	995,874,909	46,460,878	4.89%	0.0099	0.0098						
ED. SERV. UNIT	842,519,700	886,066,474	43,546,774	5.17%	0.0150	0.0150						
COMMUNITY COLLEGE	842,519,700	886,066,474	43,546,774	5.17%	0.0685	0.0700						
SCHOOLS, CLASS 1-5	842,519,700	886,066,474	43,546,774	5.17%	0.9651	0.9773						
SCHOOLS, CLASS 6	273,317,083	286,415,500	13,098,417	4.79%								
SCHOOLS, BONDS	301,988,699	316,191,479	14,202,780	4.70%	0.1829	0.1760						
HOLT COUNTY	842,519,700	886,066,474	43,546,774	5.17%	1.5955	1.6030						

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
COUNTY	16.07%	2,159,716	2,296,234	17.94%	136,518	6.32%	0	2,159,716	0	2,296,234	0	6.32%		
TOWNSHIP	2.80%	375,764	407,842	4.22%	32,077	8.54%	0	375,764	0	407,842	0	8.54%		
CITY OR VILLAGE	7.22%	970,437	990,406	2.62%	19,968	2.06%	0	970,437	0	990,406	0	2.06%		
FIRE DIST.	1.80%	242,118	230,295	-1.55%	(11,823)	-4.88%	0	242,118	0	230,295	0	-4.88%		
NAT. RESOURCE DIST.	1.59%	213,282	211,879	-0.18%	(1,403)	-0.66%	0	213,282	0	211,879	0	-0.66%		
MISC. DIST.	0.70%	94,270	97,893	0.48%	3,623	3.84%	0	94,270	0	97,893	0	3.84%		
ED. SERV. UNIT	0.94%	126,295	132,823	0.86%	6,528	5.17%	0	126,295	0	132,823	0	5.17%		
COMMUNITY COLLEGE	4.29%	577,209	620,250	5.66%	43,041	7.46%	0	577,209	0	620,250	0	7.46%		
SCHOOLS, CLASS 1-5 *	60.49%	8,130,820	8,659,110	69.42%	528,290	6.50%	0	8,130,820	0	8,659,110	0	6.50%		
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0	0			
SCHOOLS, BONDS	4.11%	552,470	556,635	0.55%	4,165	0.75%	552,470	0	556,635	0	0.75%			
HOLT COUNTY	100.00%	13,442,381	14,203,366	100.00%	760,985	5.66%	552,470	12,889,911	556,635	13,646,731	0.75%	5.87%		

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates									
AGLAND REAL	59.33%	499,902,720	536,111,135	83.15%	36,208,415	7.24%		1.4504	1.4658					
AGIMPRV & FRMSITE	3.84%	32,317,420	34,889,245	5.91%	2,571,825	7.96%		1.4592	1.4800					
RESIDENTIAL REAL **	23.57%	198,621,455	199,463,595	1.93%	842,140	0.42%		1.9211	1.9193					
COMM.&IND.&MINRL REAL	5.34%	45,003,870	50,849,165	13.42%	5,845,295	12.99%		1.9319	1.9210					
RAILROAD REAL	0.02%	191,191	214,006	0.05%	22,815	11.93%		1.5692	1.5417					
PUBLIC SERVICE REAL	0.14%	1,155,458	1,160,357	0.01%	4,899	0.42%		1.7438	1.7689					
SUBTOTAL-REAL	92.25%	777,192,114	822,687,503	104.47%	45,495,389	5.85%		1.5994	1.6050					
AGRIC PERSONAL	5.19%	43,704,336	42,472,119	-2.83%	(1,232,217)	-2.82%		1.4678	1.4912					
COMM PERSONAL	1.75%	14,785,965	13,908,014	-2.02%	(877,951)	-5.94%		1.6985	1.7460					
RAILROAD PERSONAL	0.01%	42,347	44,276	0.00%	1,929	4.56%		1.5692	1.5417					
PUBLIC SERVICE PERSONAL	0.81%	6,794,938	6,954,562	0.37%	159,624	2.35%		1.7498	1.7636					
SUBTOTAL - PERSONAL	7.75%	65,327,586	63,378,971	-4.47%	(1,948,615)	-2.98%		1.5494	1.5770					
HOLT COUNTY	100.00%	842,519,700	886,066,474	100.00%	43,546,774	5.17%		1.5955	1.6030					

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
AGLAND REAL	53.94%	7,250,375	7,858,531	79.92%	608,156	8.39%	174,745	7,075,631	185,825	7,672,707	6.34%	8.44%		
AGIMPRV & FRMSITE	3.51%	471,577	516,374	5.89%	44,797	9.50%	9,732	461,844	9,732	506,642	-0.01%	9.70%		
RESIDENTIAL REAL **	28.39%	3,815,696	3,828,321	1.66%	12,625	0.33%	258,040	3,557,656	245,393	3,582,928	-4.90%	0.71%		
COMM.&IND.&MINRL REAL	6.47%	869,409	976,809	14.11%	107,400	12.35%	68,734	800,675	74,405	902,404	8.25%	12.71%		
RAILROAD REAL	0.02%	3,000	3,299	0.04%	299	9.97%	146	2,854	156	3,143	6.79%	10.13%		
PUBLIC SERVICE REAL	0.15%	20,149	20,525	0.05%	376	1.87%	1,258	18,891	1,212	19,313	-3.62%	2.23%		
SUBTOTAL-REAL	92.47%	12,430,206	13,203,859	101.66%	773,653	6.22%	512,656	11,917,550	516,722	12,687,137	0.79%	6.46%		
AGRIC PERSONAL	4.77%	641,477	633,332	-1.07%	(8,145)	-1.27%	20,587	620,890	20,497	612,835	-0.44%	-1.30%		
COMM PERSONAL	1.87%	251,133	242,838	-1.09%	(8,294)	-3.30%	12,602	238,530	12,721	230,117	0.95%	-3.53%		
RAILROAD PERSONAL	0.00%	664	683	0.00%	18	2.73%	32	632	32	650	-0.25%	2.88%		
PUBLIC SERVICE PERSONAL	0.88%	118,901	122,654	0.49%	3,753	3.16%	6,593	112,308	6,662	115,992	1.06%	3.28%		
SUBTOTAL - PERSONAL	7.53%	1,012,175	999,507	-1.66%	(12,668)	-1.25%	39,814	972,361	39,913	959,594	0.25%	-1.31%		
HOLT COUNTY	100.00%	13,442,381	14,203,366	100.00%	760,985	5.66%	552,470	12,889,911	556,635	13,646,731	0.75%	5.87%		

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

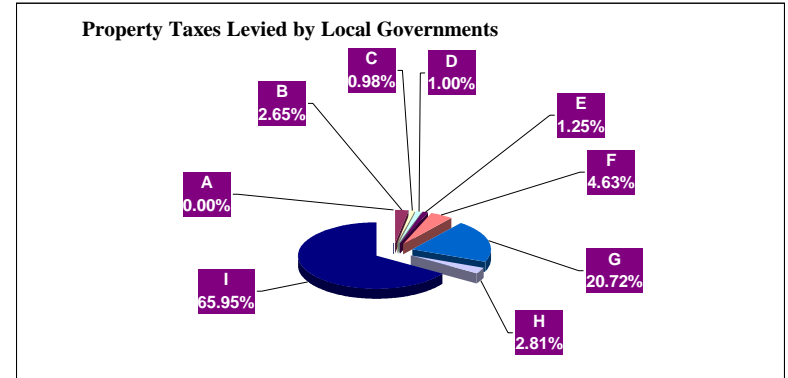
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

46 HOOKER COUNTY

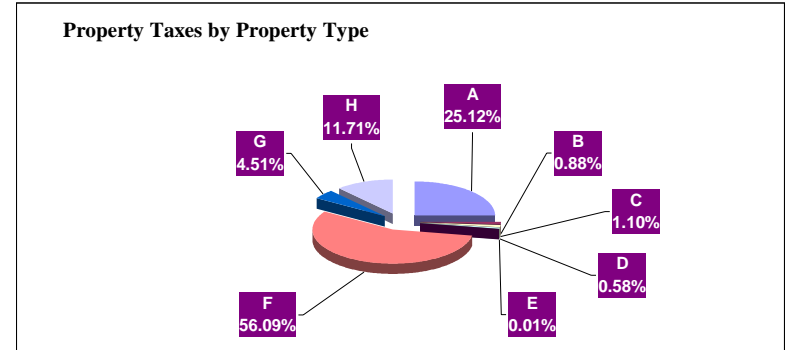
County Seat: Mullen, NE
 County Population: 783
 Real Property Taxable Records: 1,655
 Personal Property Schedules: 91

2002 Levels of Value:
 Residential: 99%
 Commercial: --
 Agricultural: --

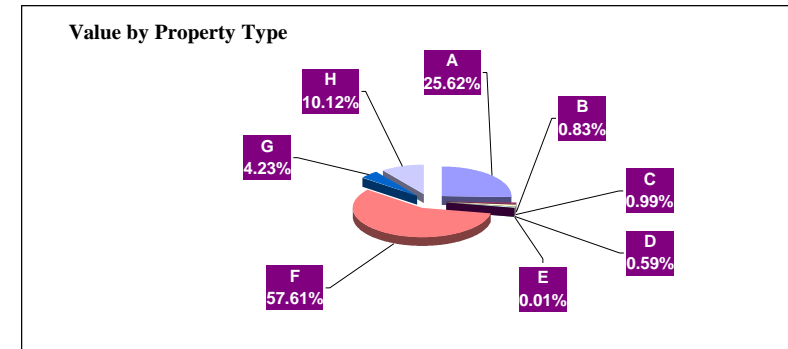
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	288,760,938	38,541	0.0133%	2.65%
C	FIRE DISTRICTS	86,285,153	14,253	0.0165%	0.98%
D	EDUC. SERV. UNIT	96,253,646	14,603	0.0152%	1.00%
E	NAT. RESOURCE DIST.	96,253,646	18,172	0.0189%	1.25%
F	COMMUNITY COLLEGE	96,253,646	67,378	0.0700%	4.63%
G	COUNTY	96,253,646	301,511	0.3132%	20.72%
H	CITY OR VILLAGE	9,968,493	40,899	0.4103%	2.81%
I	SCHOOL DISTRICTS	96,253,646	959,537	0.9969%	65.95%
	HOOKER COUNTY	96,253,646	1,454,893	1.5115%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	24,658,057	365,501	1.4823%	25.12%
B	PUBLIC SERVIC ENTITIES	802,436	12,734	1.5870%	0.88%
C	COMM. & INDUST. EQUIP.	949,429	15,982	1.6833%	1.10%
D	AGRIC. MACH. & EQUIP.	565,144	8,397	1.4858%	0.58%
E	AG-OUTBLDG & FARMSITE LAND	8,200	121	1.4707%	0.01%
F	AGRICULTURAL LAND	55,453,966	816,071	1.4716%	56.09%
G	COMM., INDUST., & MINERAL	4,073,014	65,658	1.6120%	4.51%
H	RESIDENTIAL **	9,743,400	170,429	1.7492%	11.71%
	HOOKER COUNTY	96,253,646	1,454,893	1.5115%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	24,658,057	25.62%
B	PUBLIC SERVIC ENTITIES	802,436	0.83%
C	COMM. & INDUST. EQUIP.	949,429	0.99%
D	AGRIC. MACH. & EQUIP.	565,144	0.59%
E	AG-OUTBLDG & FARMSITE LAND	8,200	0.01%
F	AGRICULTURAL LAND	55,453,966	57.61%
G	COMM., INDUST., & MINERAL	4,073,014	4.23%
H	RESIDENTIAL **	9,743,400	10.12%
	HOOKER COUNTY	96,253,646	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

46 HOOKER COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002	
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates				
COUNTY	95,288,036	96,253,646	965,610	1.01%	0.2183	0.3132				
TOWNSHIP	0	0	0							
CITY OR VILLAGE	10,202,670	9,968,493	(234,177)	-2.30%	0.4029	0.4103				
FIRE DIST.	85,085,365	86,285,153	1,199,788	1.41%	0.0231	0.0165				
NAT. RESOURCE DIST.	95,288,036	96,253,646	965,610	1.01%	0.0198	0.0189				
MISC. DIST.	285,864,108	288,760,938	2,896,830	1.01%	0.0112	0.0133				
ED. SERV. UNIT	95,288,036	96,253,646	965,610	1.01%	0.0161	0.0152				
COMMUNITY COLLEGE	95,288,036	96,253,646	965,610	1.01%	0.0681	0.0700				
SCHOOLS, CLASS 1-5	95,288,036	96,253,646	965,610	1.01%	0.9923	0.9315				
SCHOOLS, CLASS 6	0	0	0							
SCHOOLS, BONDS	0	96,253,646	96,253,646	100.00%		0.0653				
HOOKER COUNTY	95,288,036	96,253,646	965,610	1.01%	1.4120	1.5115				

TAXES BY SUBDIVISION	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
COUNTY	15.46%	208,044	20.72%	301,511	85.42%	93,467	44.93%	0	208,044	0	301,511	0	44.93%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
CITY OR VILLAGE	3.06%	41,107	2.81%	40,899	-0.19%	(208)	-0.51%	0	41,107	0	40,899	0	-0.51%	
FIRE DIST.	1.46%	19,647	0.98%	14,253	-4.93%	(5,394)	-27.45%	0	19,647	0	14,253	0	-27.45%	
NAT. RESOURCE DIST.	1.41%	18,908	1.25%	18,172	-0.67%	(736)	-3.89%	0	18,908	0	18,172	0	-3.89%	
MISC. DIST.	2.38%	31,978	2.65%	38,541	6.00%	6,563	20.52%	0	31,978	0	38,541	0	20.52%	
ED. SERV. UNIT	1.14%	15,387	1.00%	14,603	-0.72%	(784)	-5.10%	0	15,387	0	14,603	0	-5.10%	
COMMUNITY COLLEGE	4.82%	64,880	4.63%	67,378	2.28%	2,498	3.85%	0	64,880	0	67,378	0	3.85%	
SCHOOLS, CLASS 1-5 *	70.27%	945,528	61.63%	896,645	-4.68%	(48,883)	-5.17%	0	945,528	0	896,645	0	-5.17%	
SCHOOLS, CLASS 6 *	0.00%	0	4.32%	62,892	57.48%	62,892	100.00%	0	0	62,892	0	0	100.00%	
SCHOOLS, BONDS	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
HOOKER COUNTY	100.00%	1,345,479	100.00%	1,454,893	100.00%	109,414	8.13%	0	1,345,479	62,892	1,392,001	100.00%	3.46%	

VALUE BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates			
AGLAND REAL	58.02%	55,286,827	57.61%	55,453,966	17.31%	167,139	0.30%	1.3722	1.4716			
AGIMPRV & FRMSITE	0.03%	32,051	0.01%	8,200	-2.47%	(23,851)	-74.42%	1.3714	1.4707			
RESIDENTIAL REAL **	10.97%	10,454,281	10.12%	9,743,400	-73.62%	(710,881)	-6.80%	1.6372	1.7492			
COMM.&IND.&MINRL REAL	4.08%	3,887,220	4.23%	4,073,014	19.24%	185,794	4.78%	1.5061	1.6120			
RAILROAD REAL	20.29%	19,332,169	21.29%	20,493,734	120.29%	1,161,565	6.01%	1.3825	1.4823			
PUBLIC SERVICE REAL	0.11%	102,866	0.11%	106,574	0.38%	3,708	3.60%	1.4069	1.5132			
SUBTOTAL-REAL	93.50%	89,095,414	93.38%	89,878,888	81.14%	783,474	0.88%	1.4114	1.5106			
AGRIC PERSONAL	0.38%	364,279	0.59%	565,144	20.80%	200,865	55.14%	1.3749	1.4858			
COMM PERSONAL	0.97%	921,174	0.99%	949,429	2.93%	28,255	3.07%	1.5519	1.6833			
RAILROAD PERSONAL	4.39%	4,186,079	4.33%	4,164,323	-2.25%	(21,756)	-0.52%	1.3825	1.4823			
PUBLIC SERVICE PERSONAL	0.76%	721,090	0.72%	695,862	-2.61%	(25,228)	-3.50%	1.4956	1.5983			
SUBTOTAL - PERSONAL	6.50%	6,192,622	6.62%	6,374,758	18.86%	182,136	2.94%	1.4204	1.5252			
HOOKER COUNTY	100.00%	95,288,036	100.00%	96,253,646	100.00%	965,610	1.01%	1.4120	1.5115			

TAXES BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
AGLAND REAL	56.39%	758,664	56.09%	816,071	52.47%	57,407	7.57%	0	758,664	36,234	779,837	100.00%	2.79%	
AGIMPRV & FRMSITE	0.03%	440	0.01%	121	-0.29%	(319)	-72.56%	0	440	5	115	100.00%	-73.78%	
RESIDENTIAL REAL **	12.72%	171,162	11.71%	170,429	-0.67%	(733)	-0.43%	0	171,162	6,366	164,063	100.00%	-4.15%	
COMM.&IND.&MINRL REAL	4.35%	58,544	4.51%	65,658	6.50%	7,114	12.15%	0	58,544	2,661	62,997	100.00%	7.61%	
RAILROAD REAL	19.86%	267,262	20.88%	303,774	33.37%	36,512	13.66%	0	267,262	13,391	290,383	100.00%	8.65%	
PUBLIC SERVICE REAL	0.11%	1,447	0.11%	1,613	0.15%	165	11.43%	0	1,447	70	1,543	100.00%	6.62%	
SUBTOTAL-REAL	93.46%	1,257,520	93.32%	1,357,666	91.53%	100,146	7.96%	0	1,257,520	58,727	1,298,939	100.00%	3.29%	
AGRIC PERSONAL	0.37%	5,008	0.58%	8,397	3.10%	3,389	67.66%	0	5,008	369	8,028	100.00%	60.29%	
COMM PERSONAL	1.06%	14,295	1.10%	15,982	1.54%	1,687	11.80%	0	14,295	620	15,362	100.00%	7.46%	
RAILROAD PERSONAL	4.30%	57,871	4.24%	61,727	3.52%	3,855	6.66%	0	57,871	2,721	59,006	100.00%	1.96%	
PUBLIC SERVICE PERSONAL	0.80%	10,784	0.76%	11,122	0.31%	337	3.13%	0	10,784	455	10,667	100.00%	-1.09%	
SUBTOTAL - PERSONAL	6.54%	87,959	6.68%	97,228	8.47%	9,268	10.54%	0	87,959	4,165	93,062	100.00%	5.80%	
HOOKER COUNTY	100.00%	1,345,479	100.00%	1,454,893	100.00%	109,414	8.13%	0	1,345,479	62,892	1,392,001	100.00%	3.46%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

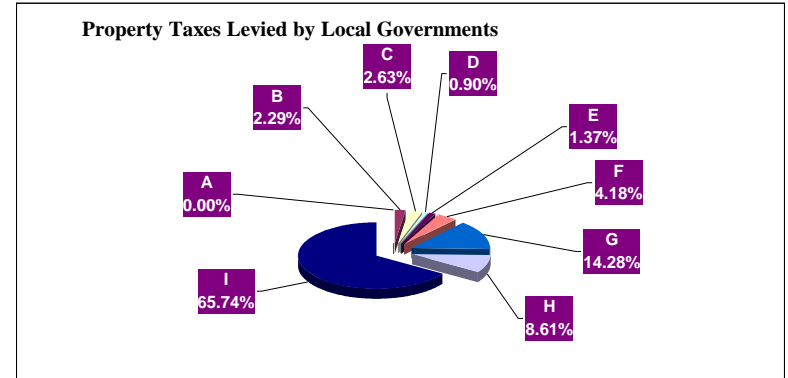
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

47 HOWARD COUNTY

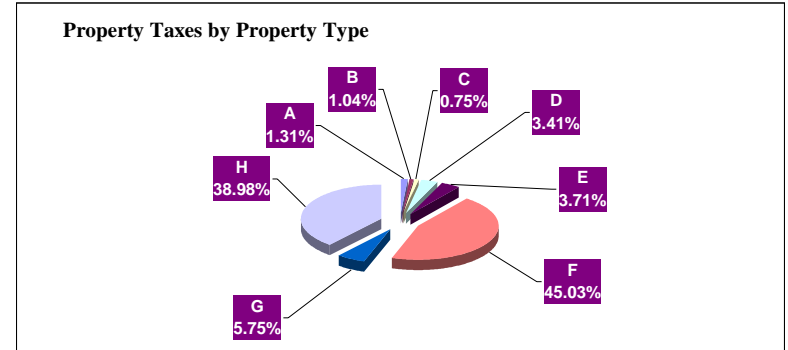
County Seat: St Paul, NE
 County Population: 6,567
 Real Property Taxable Records: 5,625
 Personal Property Schedules: 902

2002 Levels of Value:
 Residential: 92%
 Commercial: 100%
 Agricultural: 74%

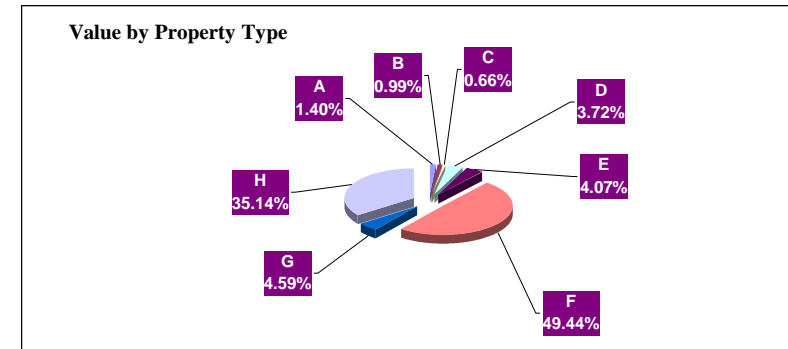
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	1,063,491,721	157,389	0.0148%	2.29%
C	FIRE DISTRICTS	334,850,093	181,062	0.0541%	2.63%
D	EDUC. SERV. UNIT	410,582,694	61,628	0.0150%	0.90%
E	NAT. RESOURCE DIST.	410,582,692	93,825	0.0229%	1.37%
F	COMMUNITY COLLEGE	410,582,125	287,408	0.0700%	4.18%
G	COUNTY	410,582,695	981,140	0.2390%	14.28%
H	CITY OR VILLAGE	87,700,176	591,702	0.6747%	8.61%
I	SCHOOL DISTRICTS	410,582,694	4,517,368	1.1002%	65.74%
	HOWARD COUNTY	410,582,695	6,871,522	1.6736%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	5,733,759	90,181	1.5728%	1.31%
B	PUBLIC SERVIC ENTITIES	4,069,157	71,688	1.7617%	1.04%
C	COMM. & INDUST. EQUIP.	2,712,786	51,768	1.9083%	0.75%
D	AGRIC. MACH. & EQUIP.	15,293,070	234,615	1.5341%	3.41%
E	AG-OUTBLDG & FARMSITE LAND	16,698,113	254,813	1.5260%	3.71%
F	AGRICULTURAL LAND	202,983,334	3,094,318	1.5244%	45.03%
G	COMM., INDUST., & MINERAL	18,827,231	395,359	2.0999%	5.75%
H	RESIDENTIAL **	144,265,245	2,678,781	1.8568%	38.98%
	HOWARD COUNTY	410,582,695	6,871,522	1.6736%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	5,733,759	1.40%
B	PUBLIC SERVIC ENTITIES	4,069,157	0.99%
C	COMM. & INDUST. EQUIP.	2,712,786	0.66%
D	AGRIC. MACH. & EQUIP.	15,293,070	3.72%
E	AG-OUTBLDG & FARMSITE LAND	16,698,113	4.07%
F	AGRICULTURAL LAND	202,983,334	49.44%
G	COMM., INDUST., & MINERAL	18,827,231	4.59%
H	RESIDENTIAL **	144,265,245	35.14%
	HOWARD COUNTY	410,582,695	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

47 HOWARD COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE		TOTAL VALUE				Average Rates	Average Rates				
COUNTY	405,028,017		410,582,695		5,554,678	1.37%	0.2547	0.2390				
TOWNSHIP	0		0		0							
CITY OR VILLAGE	84,479,673		87,700,176		3,220,503	3.81%	0.6028	0.6747				
FIRE DIST.	332,361,625		334,850,093		2,488,468	0.75%	0.0524	0.0541				
NAT. RESOURCE DIST.	405,028,016		410,582,692		5,554,676	1.37%	0.0247	0.0229				
MISC. DIST.	1,051,077,861		1,063,491,721		12,413,860	1.18%	0.0142	0.0148				
ED. SERV. UNIT	405,028,014		410,582,694		5,554,680	1.37%	0.0150	0.0150				
COMMUNITY COLLEGE	405,028,017		410,582,125		5,554,108	1.37%	0.0704	0.0700				
SCHOOLS, CLASS 1-5	405,028,015		410,582,694		5,554,679	1.37%	1.0394	1.0530				
SCHOOLS, CLASS 6	50,859,993		48,989,492		(1,870,501)	-3.68%						
SCHOOLS, BONDS	226,526,999		231,028,159		4,501,160	1.99%	0.0696	0.0840				
HOWARD COUNTY	405,028,017		410,582,695		5,554,678	1.37%	1.6486	1.6736				

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES		TOTAL TAXES					Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	15.45%	1,031,769		981,140		-26.09%	(50,629)	-4.91%	0	1,031,769	0	981,140		-4.91%
TOWNSHIP	0.00%	0		0		0.00%	0		0	0	0	0		
CITY OR VILLAGE	7.63%	509,269		591,702		42.48%	82,433	16.19%	176,251	333,018	214,979	376,723	21.97%	13.12%
FIRE DIST.	2.61%	174,134		181,062		3.57%	6,929	3.98%	0	174,134	0	181,062		3.98%
NAT. RESOURCE DIST.	1.50%	99,851		93,825		-3.11%	(6,026)	-6.03%	0	99,851	0	93,825		-6.03%
MISC. DIST.	2.23%	148,877		157,389		4.39%	8,512	5.72%	0	148,877	0	157,389		5.72%
ED. SERV. UNIT	0.91%	60,865		61,628		0.39%	762	1.25%	0	60,865	0	61,628		1.25%
COMMUNITY COLLEGE	4.27%	285,257		287,408		1.11%	2,151	0.75%	0	285,257	0	287,408		0.75%
SCHOOLS, CLASS 1-5 *	63.05%	4,209,845		4,323,357		58.49%	113,512	2.70%	0	4,209,845	0	4,323,357		2.70%
SCHOOLS, CLASS 6 *		0		0			0		0	0	0	0		
SCHOOLS, BONDS	2.36%	157,596		194,011		18.76%	36,414	23.11%	157,596	0	194,011	0	23.11%	
HOWARD COUNTY	100.00%	6,677,464		6,871,522		100.00%	194,058	2.91%	333,848	6,343,617	408,989	6,462,533	22.51%	1.87%

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE		TOTAL VALUE					Average Rates	Average Rates				
AGLAND REAL	50.70%	205,342,373		202,983,334		-42.47%	(2,359,039)	-1.15%	1.5164	1.5244				
AGIMPRV & FRMSITE	4.04%	16,367,729		16,698,113		5.95%	330,384	2.02%	1.5176	1.5260				
RESIDENTIAL REAL **	34.55%	139,953,994		144,265,245		77.61%	4,311,251	3.08%	1.8240	1.8568				
COMM.&IND.&MINRL REAL	4.16%	16,838,002		18,827,231		35.81%	1,989,229	11.81%	2.0133	2.0999				
RAILROAD REAL	1.03%	4,177,397		4,652,528		8.55%	475,131	11.37%	1.5647	1.5728				
PUBLIC SERVICE REAL	0.13%	538,955		572,825		0.61%	33,870	6.28%	1.8048	1.8421				
SUBTOTAL-REAL	94.62%	383,218,450		387,999,276		86.07%	4,780,826	1.25%	1.6516	1.6771				
AGRIC PERSONAL	3.70%	14,970,320		15,293,070		5.81%	322,750	2.16%	1.5241	1.5341				
COMM PERSONAL	0.64%	2,607,859		2,712,786		1.89%	104,927	4.02%	1.8752	1.9083				
RAILROAD PERSONAL	0.24%	991,925		1,081,231		1.61%	89,306	9.00%	1.5647	1.5728				
PUBLIC SERVICE PERSONAL	0.80%	3,239,463		3,496,332		4.62%	256,869	7.93%	1.7195	1.7486				
SUBTOTAL - PERSONAL	5.38%	21,809,567		22,583,419		13.93%	773,852	3.55%	1.5970	1.6141				
HOWARD COUNTY	100.00%	405,028,017		410,582,695		100.00%	5,554,678	1.37%	1.6486	1.6736				

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES		TOTAL TAXES					Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	46.63%	3,113,911		3,094,318		-10.10%	(19,593)	-0.63%	69,444	3,044,467	85,256	3,009,062	22.77%	-1.16%
AGIMPRV & FRMSITE	3.72%	248,399		254,813		3.30%	6,414	2.58%	5,780	242,620	6,998	247,815	21.07%	2.14%
RESIDENTIAL REAL **	38.23%	2,552,776		2,678,781		64.93%	126,005	4.94%	206,621	2,346,154	246,390	2,432,391	19.25%	3.68%
COMM.&IND.&MINRL REAL	5.08%	338,995		395,359		29.05%	56,364	16.63%	38,021	300,973	51,906	343,453	36.52%	14.11%
RAILROAD REAL	0.98%	65,363		73,175		4.03%	7,812	11.95%	1,532	63,831	2,585	70,590	68.69%	10.59%
PUBLIC SERVICE REAL	0.15%	9,727		10,552		0.43%	825	8.48%	654	9,073	847	9,705	29.51%	6.96%
SUBTOTAL-REAL	94.78%	6,329,171		6,506,997		91.64%	177,827	2.81%	322,052	6,007,119	393,980	6,113,017	22.33%	1.76%
AGRIC PERSONAL	3.42%	228,170		234,615		3.32%	6,446	2.82%	5,255	222,915	6,735	227,880	28.17%	2.23%
COMM PERSONAL	0.73%	48,903		51,768		1.48%	2,865	5.86%	3,831	45,072	4,625	47,143	20.72%	4.60%
RAILROAD PERSONAL	0.23%	15,520		17,006		0.77%	1,485	9.57%	364	15,157	601	16,405	65.10%	8.24%
PUBLIC SERVICE PERSONAL	0.83%	55,701		61,136		2.80%	5,435	9.76%	2,346	53,355	3,049	58,088	29.94%	8.87%
SUBTOTAL - PERSONAL	5.22%	348,294		364,525		8.36%	16,231	4.66%	11,796	336,498	15,009	349,516	27.24%	3.87%
HOWARD COUNTY	100.00%	6,677,464		6,871,522		100.00%	194,058	2.91%	333,848	6,343,617	408,989	6,462,533	22.51%	1.87%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

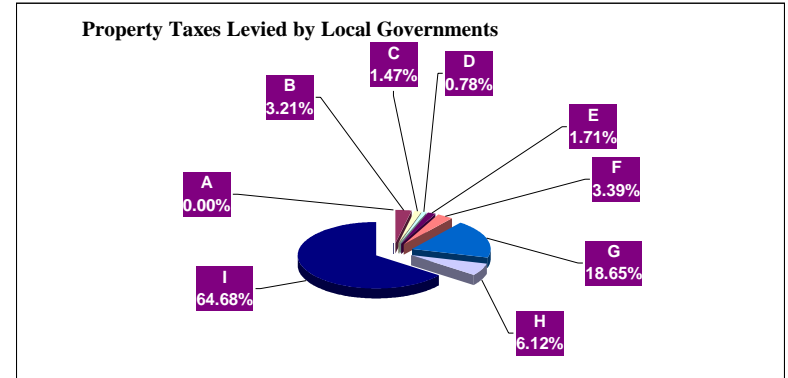
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

48 JEFFERSON COUNTY

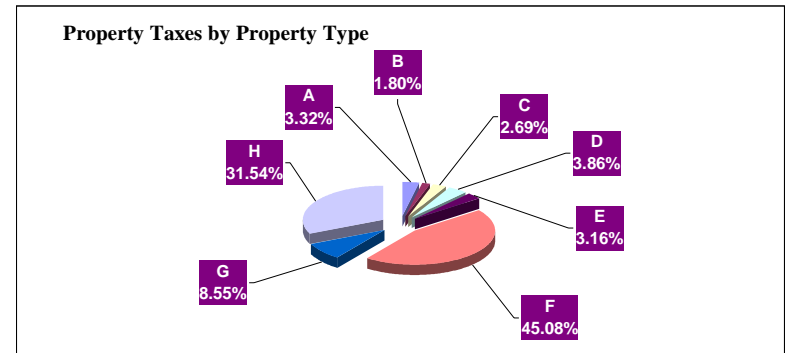
County Seat: Fairbury, NE
 County Population: 8,333
 Real Property Taxable Records: 7,023
 Personal Property Schedules: 988

2002 Levels of Value:
 Residential: 94%
 Commercial: 99%
 Agricultural: 74%

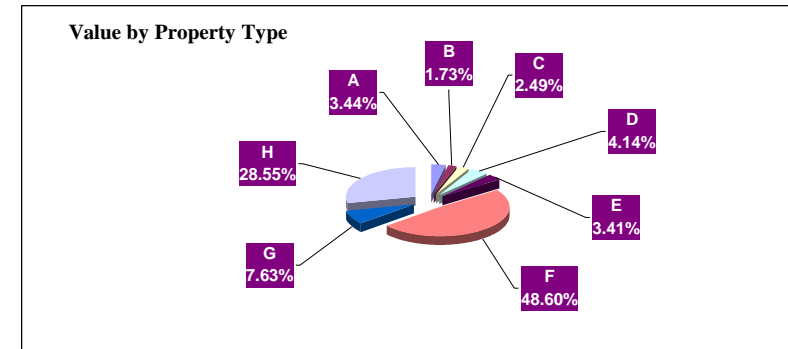
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	896,249,112	322,358	0.0360%	3.21%
C	FIRE DISTRICTS	401,290,717	148,238	0.0369%	1.47%
D	EDUC. SERV. UNIT	520,298,415	78,069	0.0150%	0.78%
E	NAT. RESOURCE DIST.	520,298,415	171,567	0.0330%	1.71%
F	COMMUNITY COLLEGE	520,298,415	340,797	0.0655%	3.39%
G	COUNTY	520,298,415	1,875,254	0.3604%	18.65%
H	CITY OR VILLAGE	125,968,571	614,943	0.4882%	6.12%
I	SCHOOL DISTRICTS	520,298,415	6,501,827	1.2496%	64.68%
	JEFFERSON COUNTY	520,298,415	10,053,052	1.9322%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	17,909,571	333,268	1.8608%	3.32%
B	PUBLIC SERVIC ENTITIES	9,015,813	181,230	2.0101%	1.80%
C	COMM. & INDUST. EQUIP.	12,934,241	270,662	2.0926%	2.69%
D	AGRIC. MACH. & EQUIP.	21,565,947	387,999	1.7991%	3.86%
E	AG-OUTBLDG & FARMSITE LAND	17,741,887	318,156	1.7932%	3.16%
F	AGRICULTURAL LAND	252,850,487	4,531,876	1.7923%	45.08%
G	COMM., INDUST., & MINERAL	39,711,883	859,467	2.1643%	8.55%
H	RESIDENTIAL **	148,568,586	3,170,394	2.1340%	31.54%
	JEFFERSON COUNTY	520,298,415	10,053,052	1.9322%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	17,909,571	3.44%
B	PUBLIC SERVIC ENTITIES	9,015,813	1.73%
C	COMM. & INDUST. EQUIP.	12,934,241	2.49%
D	AGRIC. MACH. & EQUIP.	21,565,947	4.14%
E	AG-OUTBLDG & FARMSITE LAND	17,741,887	3.41%
F	AGRICULTURAL LAND	252,850,487	48.60%
G	COMM., INDUST., & MINERAL	39,711,883	7.63%
H	RESIDENTIAL **	148,568,586	28.55%
	JEFFERSON COUNTY	520,298,415	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

48 JEFFERSON COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	499,882,074	520,298,415	20,416,341	4.08%			0.3485	0.3604				
TOWNSHIP	0	0	0									
CITY OR VILLAGE	122,087,998	125,968,571	3,880,573	3.18%			0.4917	0.4882				
FIRE DIST.	383,900,018	401,290,717	17,390,699	4.53%			0.0400	0.0369				
NAT. RESOURCE DIST.	499,882,074	520,298,415	20,416,341	4.08%			0.0330	0.0330				
MISC. DIST.	864,640,440	896,249,112	31,608,672	3.66%			0.0367	0.0360				
ED. SERV. UNIT	499,882,074	520,298,415	20,416,341	4.08%			0.0158	0.0150				
COMMUNITY COLLEGE	499,882,074	520,298,415	20,416,341	4.08%			0.0636	0.0655				
SCHOOLS, CLASS 1-5	499,882,072	520,298,415	20,416,343	4.08%			1.0566	1.1522				
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	524,647,854	545,622,632	20,974,778	4.00%			0.0921	0.0929				
JEFFERSON COUNTY	499,882,074	520,298,415	20,416,341	4.08%			1.8284	1.9322				

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
COUNTY	19.06%	1,741,844	1,875,254	14.61%	133,410	7.66%	0	1,741,844	0	1,875,254	7.66%			
TOWNSHIP	0.00%	0	0	0.00%	0		0	0	0	0				
CITY OR VILLAGE	6.57%	600,285	614,943	1.60%	14,657	2.44%	148,862	451,423	159,894	455,048	7.41%	0.80%		
FIRE DIST.	1.68%	153,401	148,238	-0.57%	(5,164)	-3.37%	22,839	130,563	23,170	125,067	1.45%	-4.21%		
NAT. RESOURCE DIST.	1.80%	164,897	171,567	0.73%	6,670	4.04%	0	164,897	0	171,567	4.04%			
MISC. DIST.	3.47%	317,253	322,358	0.56%	5,106	1.61%	14,701	302,551	14,694	307,664	-0.05%	1.69%		
ED. SERV. UNIT	0.87%	79,098	78,069	-0.11%	(1,030)	-1.30%	0	79,098	0	78,069	-1.30%			
COMMUNITY COLLEGE	3.48%	317,925	340,797	2.50%	22,872	7.19%	0	317,925	0	340,797	7.19%			
SCHOOLS, CLASS 1-5 *	57.79%	5,281,726	5,994,884	78.08%	713,158	13.50%	0	5,281,726	0	5,994,884	13.50%			
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0				
SCHOOLS, BONDS	5.29%	483,277	506,943	2.59%	23,666	4.90%	483,277	0	506,943	0	4.90%			
JEFFERSON COUNTY	100.00%	9,139,707	10,053,052	100.00%	913,345	9.99%	669,679	8,470,028	704,702	9,348,350	5.23%	10.37%		

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates									
AGLAND REAL	48.14%	240,626,322	252,850,487	59.87%	12,224,165	5.08%		1.6908	1.7923					
AGIMPRV & FRMSITE	3.50%	17,504,871	17,741,887	1.16%	237,016	1.35%		1.6980	1.7932					
RESIDENTIAL REAL **	28.60%	142,978,449	148,568,586	27.38%	5,590,137	3.91%		2.0236	2.1340					
COMM.&IND.&MINRL REAL	7.53%	37,640,243	39,711,883	10.15%	2,071,640	5.50%		2.0589	2.1643					
RAILROAD REAL	2.69%	13,425,039	14,565,677	5.59%	1,140,638	8.50%		1.7583	1.8609					
PUBLIC SERVICE REAL	0.29%	1,427,118	1,432,261	0.03%	5,143	0.36%		1.8530	1.9650					
SUBTOTAL-REAL	90.74%	453,602,042	474,870,781	104.18%	21,268,739	4.69%		1.8291	1.9330					
AGRIC PERSONAL	4.45%	22,229,505	21,565,947	-3.25%	(663,558)	-2.99%		1.7002	1.7991					
COMM PERSONAL	2.55%	12,756,351	12,934,241	0.87%	177,890	1.39%		2.0004	2.0926					
RAILROAD PERSONAL	0.63%	3,172,465	3,343,894	0.84%	171,429	5.40%		1.7581	1.8608					
PUBLIC SERVICE PERSONAL	1.62%	8,121,711	7,583,552	-2.64%	(538,159)	-6.63%		1.8979	2.0187					
SUBTOTAL - PERSONAL	9.26%	46,280,032	45,427,634	-4.18%	(852,398)	-1.84%		1.8216	1.9239					
JEFFERSON COUNTY	100.00%	499,882,074	520,298,415	100.00%	20,416,341	4.08%		1.8284	1.9322					

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
AGLAND REAL	44.52%	4,068,608	4,531,876	50.72%	463,268	11.39%	237,025	3,831,583	251,796	4,280,080	6.23%	11.71%		
AGIMPRV & FRMSITE	3.25%	297,231	318,156	2.29%	20,924	7.04%	18,618	278,614	19,224	298,932	3.26%	7.29%		
RESIDENTIAL REAL **	31.66%	2,893,348	3,170,394	30.33%	277,046	9.58%	263,341	2,630,007	278,012	2,892,382	5.57%	9.98%		
COMM.&IND.&MINRL REAL	8.48%	774,973	859,467	9.25%	84,494	10.90%	71,303	703,670	74,777	784,689	4.87%	11.51%		
RAILROAD REAL	2.58%	236,058	271,046	3.83%	34,988	14.82%	14,303	221,755	16,191	254,855	13.20%	14.93%		
PUBLIC SERVICE REAL	0.29%	26,445	28,143	0.19%	1,699	6.42%	2,139	24,306	2,441	25,702	14.15%	5.74%		
SUBTOTAL-REAL	90.78%	8,296,663	9,179,082	96.61%	882,419	10.64%	606,728	7,689,935	642,441	8,536,641	5.89%	11.01%		
AGRIC PERSONAL	4.14%	377,949	387,999	1.10%	10,051	2.66%	24,337	353,612	23,628	364,371	-2.91%	3.04%		
COMM PERSONAL	2.79%	255,179	270,662	1.70%	15,483	6.07%	22,814	232,366	21,262	249,401	-6.80%	7.33%		
RAILROAD PERSONAL	0.61%	55,775	62,222	0.71%	6,447	11.56%	3,393	52,382	3,729	58,493	9.89%	11.67%		
PUBLIC SERVICE PERSONAL	1.69%	154,142	153,087	-0.12%	(1,055)	-0.68%	12,407	141,735	13,642	139,444	9.96%	-1.62%		
SUBTOTAL - PERSONAL	9.22%	843,044	873,970	3.39%	30,926	3.67%	62,951	780,093	62,261	811,710	-1.10%	4.05%		
JEFFERSON COUNTY	100.00%	9,139,707	10,053,052	100.00%	913,345	9.99%	669,679	8,470,028	704,702	9,348,350	5.23%	10.37%		

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

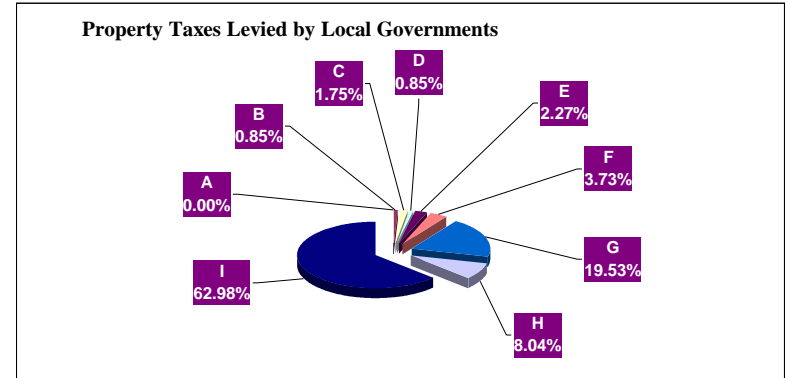
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

49 JOHNSON COUNTY

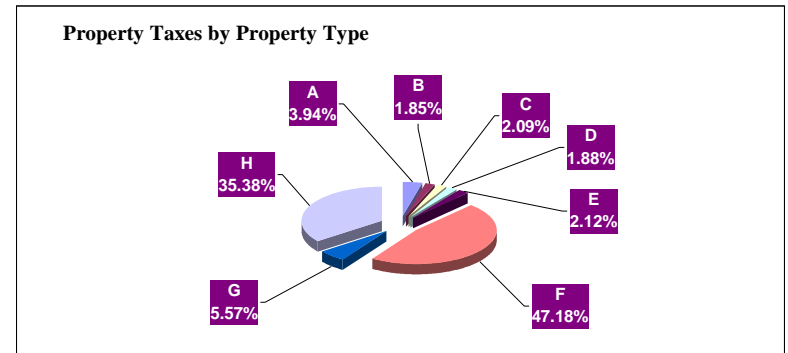
County Seat: Tecumseh, NE
 County Population: 4,488
 Real Property Taxable Records: 4,297
 Personal Property Schedules: 556

2002 Levels of Value:
 Residential: 99%
 Commercial: 98%
 Agricultural: 78%

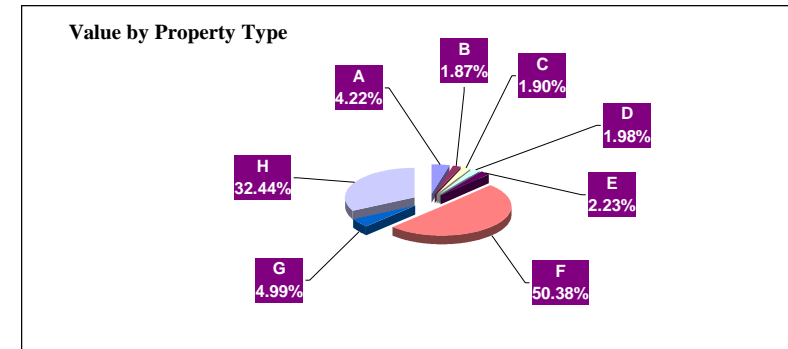
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	314,449,349	47,171	0.0150%	0.85%
C	FIRE DISTRICTS	246,726,421	96,912	0.0393%	1.75%
D	EDUC. SERV. UNIT	314,449,349	47,171	0.0150%	0.85%
E	NAT. RESOURCE DIST.	314,449,349	125,484	0.0399%	2.27%
F	COMMUNITY COLLEGE	314,449,349	205,965	0.0655%	3.73%
G	COUNTY	314,449,349	1,078,872	0.3431%	19.53%
H	CITY OR VILLAGE	78,351,979	444,147	0.5669%	8.04%
I	SCHOOL DISTRICTS	314,449,349	3,479,849	1.1066%	62.98%
	JOHNSON COUNTY	314,449,349	5,525,570	1.7572%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	13,265,948	217,504	1.6396%	3.94%
B	PUBLIC SERVIC ENTITIES	5,876,637	101,951	1.7349%	1.85%
C	COMM. & INDUST. EQUIP.	5,967,457	115,469	1.9350%	2.09%
D	AGRIC. MACH. & EQUIP.	6,213,462	103,756	1.6699%	1.88%
E	AG-OUTBLDG & FARMSITE LAND	7,012,580	117,192	1.6712%	2.12%
F	AGRICULTURAL LAND	158,426,820	2,606,968	1.6455%	47.18%
G	COMM., INDUST., & MINERAL	15,682,620	307,791	1.9626%	5.57%
H	RESIDENTIAL **	102,003,825	1,954,939	1.9165%	35.38%
	JOHNSON COUNTY	314,449,349	5,525,570	1.7572%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	13,265,948	4.22%
B	PUBLIC SERVIC ENTITIES	5,876,637	1.87%
C	COMM. & INDUST. EQUIP.	5,967,457	1.90%
D	AGRIC. MACH. & EQUIP.	6,213,462	1.98%
E	AG-OUTBLDG & FARMSITE LAND	7,012,580	2.23%
F	AGRICULTURAL LAND	158,426,820	50.38%
G	COMM., INDUST., & MINERAL	15,682,620	4.99%
H	RESIDENTIAL **	102,003,825	32.44%
	JOHNSON COUNTY	314,449,349	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

49 JOHNSON COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		'01-'02		2001		2002	
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates						
COUNTY	278,179,936	314,449,349	36,269,413	13.04%					0.4340	0.3431		
TOWNSHIP	0	0	0									
CITY OR VILLAGE	72,628,596	78,351,979	5,723,383	7.88%					0.6137	0.5669		
FIRE DIST.	215,759,742	246,726,421	30,966,679	14.35%					0.0400	0.0393		
NAT. RESOURCE DIST.	278,179,936	314,449,349	36,269,413	13.04%					0.0370	0.0399		
MISC. DIST.	278,179,936	314,449,349	36,269,413	13.04%					0.0148	0.0150		
ED. SERV. UNIT	278,179,936	314,449,349	36,269,413	13.04%					0.0150	0.0150		
COMMUNITY COLLEGE	278,179,936	314,449,349	36,269,413	13.04%					0.0636	0.0655		
SCHOOLS, CLASS 1-5	278,179,936	314,449,349	36,269,413	13.04%					0.9788	1.0562		
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	54,779,493	56,951,736	2,172,243	3.97%					0.2655	0.2785		
JOHNSON COUNTY	278,179,936	314,449,349	36,269,413	13.04%					1.7868	1.7572		

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of		'01-'02		2001		2002		% Chg	% Chg
		TOTAL TAXES	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond			
COUNTY	24.29%	1,207,176	1,078,872	-23.11%	(128,303)	-10.63%	0	1,207,176	0	1,078,872	0	1,078,872		-10.63%	
TOWNSHIP	0.00%	0	0	0.00%	0		0	0	0	0	0	0			
CITY OR VILLAGE	8.97%	445,753	444,147	-0.29%	(1,605)	-0.36%	222,802	222,950	246,477	197,670	61,595	197,670	10.63%	-11.34%	
FIRE DIST.	1.74%	86,370	96,912	1.90%	10,542	12.21%	31,193	55,177	35,316	61,595	13,222	61,595	13.22%	11.63%	
NAT. RESOURCE DIST.	2.07%	102,974	125,484	4.06%	22,510	21.86%	0	102,974	0	125,484	0	125,484		21.86%	
MISC. DIST.	0.83%	41,171	47,171	1.08%	6,000	14.57%	0	41,171	0	47,171	0	47,171		14.57%	
ED. SERV. UNIT	0.84%	41,779	47,171	0.97%	5,392	12.91%	0	41,779	0	47,171	0	47,171		12.91%	
COMMUNITY COLLEGE	3.56%	176,923	205,965	5.23%	29,042	16.42%	0	176,923	0	205,965	0	205,965		16.42%	
SCHOOLS, CLASS 1-5 *	54.78%	2,722,897	3,321,237	107.79%	598,340	21.97%	0	2,722,897	0	3,321,237	0	3,321,237		21.97%	
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0	0	0			
SCHOOLS, BONDS	2.93%	145,429	158,611	2.37%	13,182	9.06%	145,429	0	158,611	0	158,611	0	9.06%		
JOHNSON COUNTY	100.00%	4,970,471	5,525,570	100.00%	555,099	11.17%	399,424	4,571,046	440,404	5,085,166	10,266	5,085,166	10.26%	11.25%	

VALUE BY SECTOR	% of Total	2001		2002		2002 % of		'01-'02		2001		2002		% Chg	% Chg
		TOTAL VALUE	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates							
AGLAND REAL	49.70%	138,244,570	158,426,820	55.65%	20,182,250	14.60%			1.6607	1.6455					
AGIMPRV & FRMSITE	2.41%	6,717,369	7,012,580	0.81%	295,211	4.39%			1.6920	1.6712					
RESIDENTIAL REAL **	31.30%	87,079,201	102,003,825	41.15%	14,924,624	17.14%			1.9645	1.9165					
COMM.&IND.&MINRL REAL	5.50%	15,305,645	15,682,620	1.04%	376,975	2.46%			2.0391	1.9626					
RAILROAD REAL	3.74%	10,400,638	11,025,557	1.72%	624,919	6.01%			1.6500	1.6396					
PUBLIC SERVICE REAL	0.28%	782,543	968,735	0.51%	186,192	23.79%			1.7508	1.7064					
SUBTOTAL-REAL	92.94%	258,529,966	295,120,137	100.88%	36,590,171	14.15%			1.7861	1.7566					
AGRIC PERSONAL	2.22%	6,163,107	6,213,462	0.14%	50,355	0.82%			1.6834	1.6699					
COMM PERSONAL	2.13%	5,938,140	5,967,457	0.08%	29,317	0.49%			2.0018	1.9350					
RAILROAD PERSONAL	0.81%	2,252,096	2,240,391	-0.03%	(11,705)	-0.52%			1.6500	1.6396					
PUBLIC SERVICE PERSONAL	1.90%	5,296,628	4,907,902	-1.07%	(388,726)	-7.34%			1.7566	1.7405					
SUBTOTAL - PERSONAL	7.06%	19,649,971	19,329,212	-0.88%	(320,759)	-1.63%			1.7955	1.7661					
JOHNSON COUNTY	100.00%	278,179,936	314,449,349	100.00%	36,269,413	13.04%			1.7868	1.7572					

TAXES BY SECTOR	% of Total	2001		2002		2002 % of		'01-'02		2001		2002		% Chg	% Chg
		TOTAL TAXES	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond			
AGLAND REAL	46.19%	2,295,894	2,606,968	56.04%	311,074	13.55%	108,901	2,186,993	120,585	2,486,382	10,733	2,486,382	10.73%	13.69%	
AGIMPRV & FRMSITE	2.29%	113,656	117,192	0.64%	3,536	3.11%	6,683	106,973	6,209	110,983	7,103	110,983	7.10%	3.75%	
RESIDENTIAL REAL **	34.42%	1,710,684	1,954,939	44.00%	244,256	14.28%	216,152	1,494,532	237,539	1,717,400	9,899	1,717,400	9.89%	14.91%	
COMM.&IND.&MINRL REAL	6.28%	312,105	307,791	-0.78%	(4,313)	-1.38%	37,915	274,190	43,580	264,211	14,944	264,211	14.94%	-3.64%	
RAILROAD REAL	3.45%	171,614	180,771	1.65%	9,157	5.34%	3,663	167,952	4,185	176,587	14,255	176,587	14.25%	5.14%	
PUBLIC SERVICE REAL	0.28%	13,701	16,531	0.51%	2,830	20.65%	807	12,894	897	15,633	11,188	15,633	11.18%	21.25%	
SUBTOTAL-REAL	92.90%	4,617,653	5,184,192	102.06%	566,539	12.27%	374,120	4,243,533	412,996	4,771,197	10,399	4,771,197	10.39%	12.43%	
AGRIC PERSONAL	2.09%	103,748	103,756	0.00%	9	0.01%	5,373	98,375	5,165	98,591	3,872	98,591	3.87%	0.22%	
COMM PERSONAL	2.39%	118,868	115,469	-0.61%	(3,399)	-2.86%	13,689	105,179	15,791	99,677	15,355	99,677	15.35%	-5.23%	
RAILROAD PERSONAL	0.75%	37,160	36,733	-0.08%	(428)	-1.15%	793	36,367	850	35,882	7,213	35,882	7.21%	-1.33%	
PUBLIC SERVICE PERSONAL	1.87%	93,042	85,420	-1.37%	(7,622)	-8.19%	5,449	87,593	5,602	79,818	2,822	79,818	2.82%	-8.88%	
SUBTOTAL - PERSONAL	7.10%	352,818	341,378	-2.06%	(11,440)	-3.24%	25,304	327,514	27,409	313,969	8,322	313,969	8.32%	-4.14%	
JOHNSON COUNTY	100.00%	4,970,471	5,525,570	100.00%	555,099	11.17%	399,424	4,571,046	440,404	5,085,166	10,266	5,085,166	10.26%	11.25%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

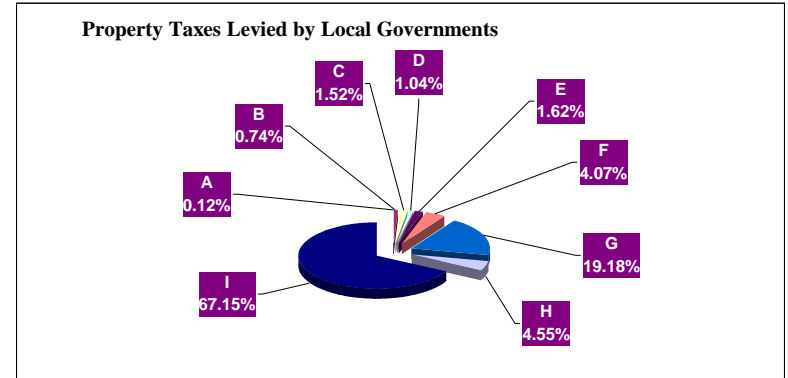
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

50 KEARNEY COUNTY

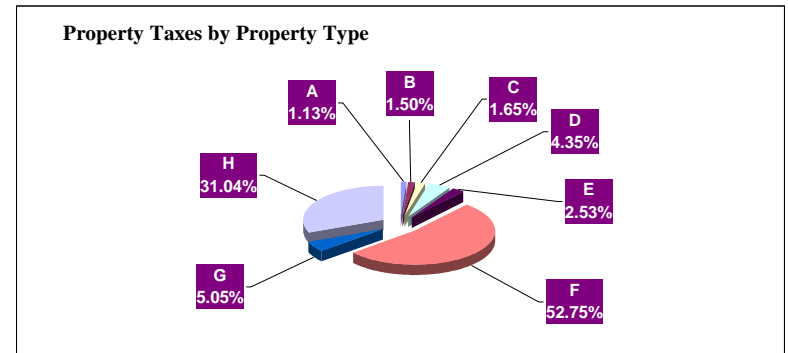
County Seat: Minden, NE
 County Population: 6,882
 Real Property Taxable Records: 5,522
 Personal Property Schedules: 1,074

2002 Levels of Value:
 Residential: 95%
 Commercial: 96%
 Agricultural: 76%

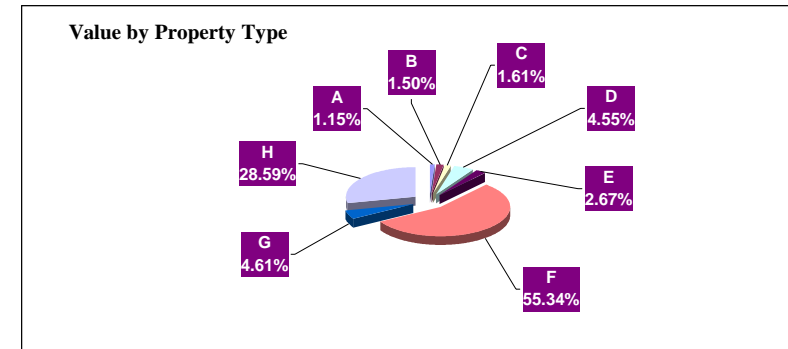
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	63,151,680	12,619	0.0200%	0.12%
B	MISCELLANEOUS DIST.	702,310,948	77,954	0.0111%	0.74%
C	FIRE DISTRICTS	497,110,342	159,297	0.0320%	1.52%
D	EDUC. SERV. UNIT	609,974,037	108,570	0.0178%	1.04%
E	NAT. RESOURCE DIST.	609,974,037	170,286	0.0279%	1.62%
F	COMMUNITY COLLEGE	609,974,037	426,982	0.0700%	4.07%
G	COUNTY	609,974,037	2,010,334	0.3296%	19.18%
H	CITY OR VILLAGE	123,718,704	476,839	0.3854%	4.55%
I	SCHOOL DISTRICTS	609,974,037	7,036,771	1.1536%	67.15%
	KEARNEY COUNTY	609,974,037	10,479,652	1.7180%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	6,986,586	117,936	1.6880%	1.13%
B	PUBLIC SERVIC ENTITIES	9,138,911	157,337	1.7216%	1.50%
C	COMM. & INDUST. EQUIP.	9,794,647	173,266	1.7690%	1.65%
D	AGRIC. MACH. & EQUIP.	27,739,428	455,785	1.6431%	4.35%
E	AG-OUTBLDG & FARMSITE LAND	16,259,265	265,296	1.6317%	2.53%
F	AGRICULTURAL LAND	337,533,995	5,528,008	1.6378%	52.75%
G	COMM., INDUST., & MINERAL	28,112,520	528,818	1.8811%	5.05%
H	RESIDENTIAL **	174,408,685	3,253,207	1.8653%	31.04%
	KEARNEY COUNTY	609,974,037	10,479,652	1.7180%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	6,986,586	1.15%
B	PUBLIC SERVIC ENTITIES	9,138,911	1.50%
C	COMM. & INDUST. EQUIP.	9,794,647	1.61%
D	AGRIC. MACH. & EQUIP.	27,739,428	4.55%
E	AG-OUTBLDG & FARMSITE LAND	16,259,265	2.67%
F	AGRICULTURAL LAND	337,533,995	55.34%
G	COMM., INDUST., & MINERAL	28,112,520	4.61%
H	RESIDENTIAL **	174,408,685	28.59%
	KEARNEY COUNTY	609,974,037	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

50 KEARNEY COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE		TOTAL VALUE				Average Rates	Average Rates				
COUNTY	588,898,730		609,974,037		21,075,307	3.58%	0.3111	0.3296				
TOWNSHIP	63,033,054		63,151,680		118,626	0.19%	0.0284	0.0200				
CITY OR VILLAGE	112,108,367		123,718,704		11,610,337	10.36%	0.4142	0.3854				
FIRE DIST.	486,858,043		497,110,342		10,252,299	2.11%	0.0312	0.0320				
NAT. RESOURCE DIST.	588,898,730		609,974,037		21,075,307	3.58%	0.0248	0.0279				
MISC. DIST.	672,387,124		702,310,948		29,923,824	4.45%	0.0116	0.0111				
ED. SERV. UNIT	588,898,730		609,974,037		21,075,307	3.58%	0.0178	0.0178				
COMMUNITY COLLEGE	588,898,730		609,974,037		21,075,307	3.58%	0.0704	0.0700				
SCHOOLS, CLASS 1-5	588,898,730		609,974,037		21,075,307	3.58%	1.0271	1.0527				
SCHOOLS, CLASS 6	913,369		933,895		20,526	2.25%						
SCHOOLS, BONDS	677,099,047		697,175,273		20,076,226	2.97%	0.0884	0.0883				
KEARNEY COUNTY	588,898,730		609,974,037		21,075,307	3.58%	1.6738	1.7180				

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES		TOTAL TAXES					Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	18.58%	1,831,781	19.18%	2,010,334	28.68%	178,553	9.75%	0	1,831,781	124,959	1,885,375	100.00%	2.93%	
TOWNSHIP	0.18%	17,871	0.12%	12,619	-0.84%	(5,252)	-29.39%	0	17,871	0	12,619		-29.39%	
CITY OR VILLAGE	4.71%	464,393	4.55%	476,839	2.00%	12,446	2.68%	0	464,393	0	476,839		2.68%	
FIRE DIST.	1.54%	152,071	1.52%	159,297	1.16%	7,226	4.75%	1,585	150,487	2,180	157,117	37.60%	4.41%	
NAT. RESOURCE DIST.	1.48%	146,277	1.62%	170,286	3.86%	24,010	16.41%	0	146,277	0	170,286		16.41%	
MISC. DIST.	0.79%	77,983	0.74%	77,954	0.00%	(28)	-0.04%	0	77,983	0	77,954		-0.04%	
ED. SERV. UNIT	1.06%	104,627	1.04%	108,570	0.63%	3,943	3.77%	0	104,627	0	108,570		3.77%	
COMMUNITY COLLEGE	4.21%	414,756	4.07%	426,982	1.96%	12,226	2.95%	0	414,756	0	426,982		2.95%	
SCHOOLS, CLASS 1-5 *	61.37%	6,048,787	61.27%	6,420,938	59.77%	372,151	6.15%	0	6,048,787	0	6,420,938		6.15%	
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0		0	
SCHOOLS, BONDS	6.07%	598,467	5.88%	615,832	2.79%	17,366	2.90%	598,467	0	615,832	0	2.90%		
KEARNEY COUNTY	100.00%	9,857,012	100.00%	10,479,652	100.00%	622,641	6.32%	600,051	9,256,960	742,972	9,736,680	23.82%	5.18%	

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE		TOTAL VALUE					Average Rates	Average Rates				
AGLAND REAL	57.12%	336,361,885	55.34%	337,533,995	5.56%	1,172,110	0.35%	1.5903	1.6378					
AGIMPRV & FRMSITE	3.28%	19,310,105	2.67%	16,259,265	-14.48%	(3,050,840)	-15.80%	1.5867	1.6317					
RESIDENTIAL REAL **	26.73%	157,419,155	28.59%	174,408,685	80.61%	16,989,530	10.79%	1.8466	1.8653					
COMM.&IND.&MINRL REAL	3.81%	22,462,555	4.61%	28,112,520	26.81%	5,649,965	25.15%	1.8670	1.8811					
RAILROAD REAL	1.07%	6,310,835	0.95%	5,806,670	-2.39%	(504,165)	-7.99%	1.6466	1.6880					
PUBLIC SERVICE REAL	0.22%	1,274,550	0.18%	1,114,267	-0.76%	(160,283)	-12.58%	1.6642	1.7116					
SUBTOTAL-REAL	92.23%	543,139,085	92.34%	563,235,402	95.35%	20,096,317	3.70%	1.6767	1.7208					
AGRIC PERSONAL	4.71%	27,712,414	4.55%	27,739,428	0.13%	27,014	0.10%	1.5958	1.6431					
COMM PERSONAL	1.61%	9,456,706	1.61%	9,794,647	1.60%	337,941	3.57%	1.7345	1.7690					
RAILROAD PERSONAL	0.23%	1,366,510	0.19%	1,179,916	-0.89%	(186,594)	-13.65%	1.6466	1.6880					
PUBLIC SERVICE PERSONAL	1.23%	7,224,015	1.32%	8,024,644	3.80%	800,629	11.08%	1.6791	1.7230					
SUBTOTAL - PERSONAL	7.77%	45,759,645	7.66%	46,738,635	4.65%	978,990	2.14%	1.6391	1.6843					
KEARNEY COUNTY	100.00%	588,898,730	100.00%	609,974,037	100.00%	21,075,307	3.58%	1.6738	1.7180					

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES		TOTAL TAXES					Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	54.27%	5,349,142	52.75%	5,528,008	28.73%	178,865	3.34%	343,378	5,005,764	408,518	5,119,490	18.97%	2.27%	
AGIMPRV & FRMSITE	3.11%	306,397	2.53%	265,296	-6.60%	(41,102)	-13.41%	18,467	287,930	18,925	246,370	2.48%	-14.43%	
RESIDENTIAL REAL **	29.49%	2,906,915	31.04%	3,253,207	55.62%	346,292	11.91%	160,634	2,746,281	215,126	3,038,081	33.92%	10.63%	
COMM.&IND.&MINRL REAL	4.25%	419,380	5.05%	528,818	17.58%	109,438	26.10%	21,579	397,800	33,074	495,744	53.27%	24.62%	
RAILROAD REAL	1.05%	103,912	0.94%	98,019	-0.95%	(5,893)	-5.67%	7,240	96,672	7,935	90,083	9.61%	-6.82%	
PUBLIC SERVICE REAL	0.22%	21,210	0.18%	19,072	-0.34%	(2,138)	-10.08%	1,385	19,825	1,384	17,688	-0.10%	-10.78%	
SUBTOTAL-REAL	92.39%	9,106,956	92.49%	9,692,419	94.03%	585,463	6.43%	552,683	8,554,273	684,962	9,007,457	23.93%	5.30%	
AGRIC PERSONAL	4.49%	442,231	4.35%	455,785	2.18%	13,554	3.06%	28,756	413,475	35,010	420,775	21.75%	1.77%	
COMM PERSONAL	1.66%	164,028	1.65%	173,266	1.48%	9,238	5.63%	10,533	153,495	12,173	161,094	15.56%	4.95%	
RAILROAD PERSONAL	0.23%	22,500	0.19%	19,917	-0.41%	(2,583)	-11.48%	1,568	20,933	1,612	18,305	2.86%	-12.55%	
PUBLIC SERVICE PERSONAL	1.23%	121,296	1.32%	138,265	2.73%	16,969	13.99%	6,512	114,784	9,215	129,050	41.52%	12.43%	
SUBTOTAL - PERSONAL	7.61%	750,055	7.51%	787,233	5.97%	37,178	4.96%	47,368	702,687	58,010	729,223	22.47%	3.78%	
KEARNEY COUNTY	100.00%	9,857,012	100.00%	10,479,652	100.00%	622,641	6.32%	600,051	9,256,960	742,972	9,736,680	23.82%	5.18%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

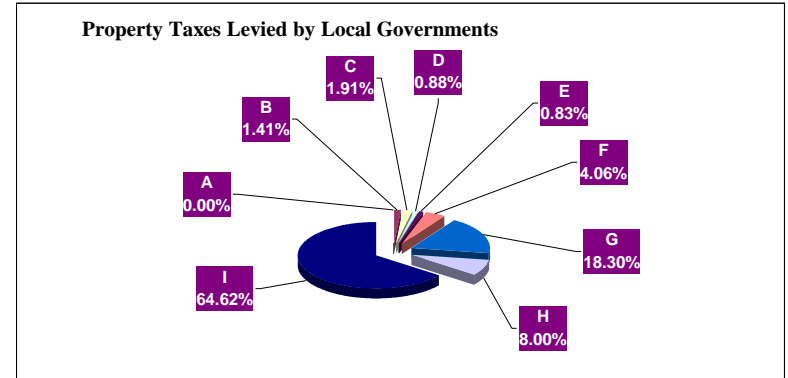
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

51 KEITH COUNTY

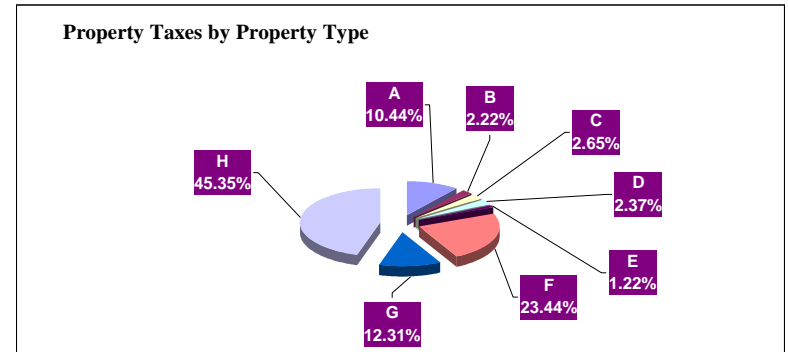
County Seat: Ogallala, NE
 County Population: 8,875
 Real Property Taxable Records: 9,367
 Personal Property Schedules: 1,023

2002 Levels of Value:
 Residential: 93%
 Commercial: 93%
 Agricultural: 79%

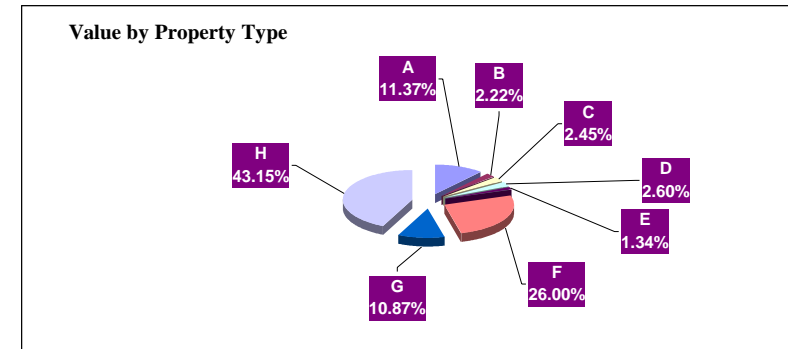
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	1,001,152,702	149,187	0.0149%	1.41%
C	FIRE DISTRICTS	420,836,618	201,714	0.0479%	1.91%
D	EDUC. SERV. UNIT	613,533,203	92,975	0.0152%	0.88%
E	NAT. RESOURCE DIST.	613,533,203	88,288	0.0144%	0.83%
F	COMMUNITY COLLEGE	613,533,203	429,477	0.0700%	4.06%
G	COUNTY	613,533,203	1,936,774	0.3157%	18.30%
H	CITY OR VILLAGE	202,907,556	846,389	0.4171%	8.00%
I	SCHOOL DISTRICTS	613,533,206	6,838,517	1.1146%	64.62%
	KEITH COUNTY	613,533,203	10,583,321	1.7250%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	69,741,750	1,104,614	1.5839%	10.44%
B	PUBLIC SERVIC ENTITIES	13,633,244	234,653	1.7212%	2.22%
C	COMM. & INDUST. EQUIP.	15,020,455	280,751	1.8691%	2.65%
D	AGRIC. MACH. & EQUIP.	15,961,634	250,989	1.5725%	2.37%
E	AG-OUTBLDG & FARMSITE LAND	8,243,385	128,795	1.5624%	1.22%
F	AGRICULTURAL LAND	159,525,600	2,481,251	1.5554%	23.44%
G	COMM., INDUST., & MINERAL	66,694,125	1,302,927	1.9536%	12.31%
H	RESIDENTIAL **	264,713,010	4,799,340	1.8130%	45.35%
	KEITH COUNTY	613,533,203	10,583,321	1.7250%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	69,741,750	11.37%
B	PUBLIC SERVIC ENTITIES	13,633,244	2.22%
C	COMM. & INDUST. EQUIP.	15,020,455	2.45%
D	AGRIC. MACH. & EQUIP.	15,961,634	2.60%
E	AG-OUTBLDG & FARMSITE LAND	8,243,385	1.34%
F	AGRICULTURAL LAND	159,525,600	26.00%
G	COMM., INDUST., & MINERAL	66,694,125	10.87%
H	RESIDENTIAL **	264,713,010	43.15%
	KEITH COUNTY	613,533,203	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

51 KEITH COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	577,067,826	613,533,203	36,465,377	6.32%			0.3354	0.3157				
TOWNSHIP	0	0										
CITY OR VILLAGE	192,736,073	202,907,556	10,171,483	5.28%			0.4158	0.4171				
FIRE DIST.	394,149,119	420,836,618	26,687,499	6.77%			0.0494	0.0479				
NAT. RESOURCE DIST.	577,067,827	613,533,203	36,465,376	6.32%			0.0150	0.0144				
MISC. DIST.	945,652,464	1,001,152,702	55,500,238	5.87%			0.0151	0.0149				
ED. SERV. UNIT	577,067,825	613,533,203	36,465,378	6.32%			0.0160	0.0152				
COMMUNITY COLLEGE	577,067,827	613,533,203	36,465,376	6.32%			0.0681	0.0700				
SCHOOLS, CLASS 1-5	577,067,821	613,533,206	36,465,385	6.32%			1.0174	1.0301				
SCHOOLS, CLASS 6	2,693,594	2,735,724	42,130	1.56%								
SCHOOLS, BONDS	1,156,457,834	780,860,240	(375,597,594)	-32.48%			0.0501	0.0664				
KEITH COUNTY	577,067,826	613,533,203	36,465,377	6.32%			1.7495	1.7250				

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
COUNTY	19.17%	1,935,507	1,936,774	0.26%	1,267	0.07%	0	1,935,507	0	1,936,774	0	0.07%		
TOWNSHIP	0.00%	0	0	0.00%	0		0	0	0	0	0			
CITY OR VILLAGE	7.94%	801,364	846,389	9.24%	45,025	5.62%	115,904	685,460	122,382	724,007	5.59%	5.62%		
FIRE DIST.	1.93%	194,590	201,714	1.46%	7,124	3.66%	0	194,590	0	201,714	0	3.66%		
NAT. RESOURCE DIST.	0.85%	86,284	88,288	0.41%	2,004	2.32%	0	86,284	0	88,288	0	2.32%		
MISC. DIST.	1.41%	142,415	149,187	1.39%	6,772	4.75%	0	142,415	0	149,187	0	4.75%		
ED. SERV. UNIT	0.91%	92,364	92,975	0.13%	611	0.66%	0	92,364	0	92,975	0	0.66%		
COMMUNITY COLLEGE	3.89%	392,913	429,477	7.50%	36,564	9.31%	0	392,913	0	429,477	0	9.31%		
SCHOOLS, CLASS 1-5 *	58.15%	5,871,124	6,319,971	92.12%	448,847	7.64%	0	5,871,124	0	6,319,971	0	7.64%		
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0	0			
SCHOOLS, BONDS	5.74%	579,499	518,545	-12.51%	(60,954)	-10.52%	579,499	0	518,545	0	-10.52%			
KEITH COUNTY	100.00%	10,096,060	10,583,321	100.00%	487,260	4.83%	695,403	9,400,657	640,927	9,942,394	-7.83%	5.76%		

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates									
AGLAND REAL	27.86%	160,769,670	159,525,600	-3.41%	(1,244,070)	-0.77%		1.5995	1.5554					
AGIMPRV & FRMSITE	1.41%	8,136,400	8,243,385	0.29%	106,985	1.31%		1.6166	1.5624					
RESIDENTIAL REAL **	42.08%	242,847,385	264,713,010	59.96%	21,865,625	9.00%		1.8332	1.8130					
COMM.&IND.&MINRL REAL	10.57%	60,994,100	66,694,125	15.63%	5,700,025	9.35%		1.9542	1.9536					
RAILROAD REAL	8.27%	47,710,695	56,299,474	23.55%	8,588,779	18.00%		1.6204	1.5839					
PUBLIC SERVICE REAL	0.28%	1,591,046	1,743,088	0.42%	152,042	9.56%		1.7410	1.7287					
SUBTOTAL-REAL	90.47%	522,049,296	557,218,682	96.45%	35,169,386	6.74%		1.7523	1.7290					
AGRIC PERSONAL	2.68%	15,463,782	15,961,634	1.37%	497,852	3.22%		1.6347	1.5725					
COMM PERSONAL	2.67%	15,389,296	15,020,455	-1.01%	(368,841)	-2.40%		1.8921	1.8691					
RAILROAD PERSONAL	2.02%	11,638,381	13,442,276	4.95%	1,803,895	15.50%		1.6204	1.5839					
PUBLIC SERVICE PERSONAL	2.17%	12,527,071	11,890,156	-1.75%	(636,915)	-5.08%		1.7229	1.7201					
SUBTOTAL - PERSONAL	9.53%	55,018,530	56,314,521	3.55%	1,295,991	2.36%		1.7238	1.6855					
KEITH COUNTY	100.00%	577,067,826	613,533,203	100.00%	36,465,377	6.32%		1.7495	1.7250					

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
AGLAND REAL	25.47%	2,571,540	2,481,251	-18.53%	(90,289)	-3.51%	107,155	2,464,385	72,394	2,408,857	-32.44%	-2.25%		
AGIMPRV & FRMSITE	1.30%	131,536	128,795	-0.56%	(2,742)	-2.08%	6,082	125,455	4,248	124,547	-30.15%	-0.72%		
RESIDENTIAL REAL **	44.09%	4,451,826	4,799,340	71.32%	347,513	7.81%	369,477	4,082,349	365,000	4,434,340	-1.21%	8.62%		
COMM.&IND.&MINRL REAL	11.81%	1,191,958	1,302,927	22.77%	110,969	9.31%	113,179	1,078,780	114,714	1,188,213	1.36%	10.14%		
RAILROAD REAL	7.66%	773,116	891,707	24.34%	118,591	15.34%	36,085	737,031	32,205	859,502	-10.75%	16.62%		
PUBLIC SERVICE REAL	0.27%	27,699	30,132	0.50%	2,433	8.78%	1,858	25,842	1,763	28,369	-5.09%	9.78%		
SUBTOTAL-REAL	90.61%	9,147,676	9,634,152	99.84%	486,475	5.32%	633,835	8,513,841	590,324	9,043,827	-6.86%	6.22%		
AGRIC PERSONAL	2.50%	252,788	250,989	-0.37%	(1,798)	-0.71%	11,987	240,801	8,150	242,839	-32.01%	0.85%		
COMM PERSONAL	2.88%	291,176	280,751	-2.14%	(10,425)	-3.58%	26,804	264,372	23,155	257,596	-13.62%	-2.56%		
RAILROAD PERSONAL	1.87%	188,591	212,907	4.99%	24,316	12.89%	8,802	179,789	7,689	205,218	-12.64%	14.14%		
PUBLIC SERVICE PERSONAL	2.14%	215,829	204,521	-2.32%	(11,308)	-5.24%	13,974	201,855	11,608	192,913	-16.93%	-4.43%		
SUBTOTAL - PERSONAL	9.39%	948,384	949,169	0.16%	785	0.08%	61,568	886,816	50,603	898,566	-17.81%	1.32%		
KEITH COUNTY	100.00%	10,096,060	10,583,321	100.00%	487,260	4.83%	695,403	9,400,657	640,927	9,942,394	-7.83%	5.76%		

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

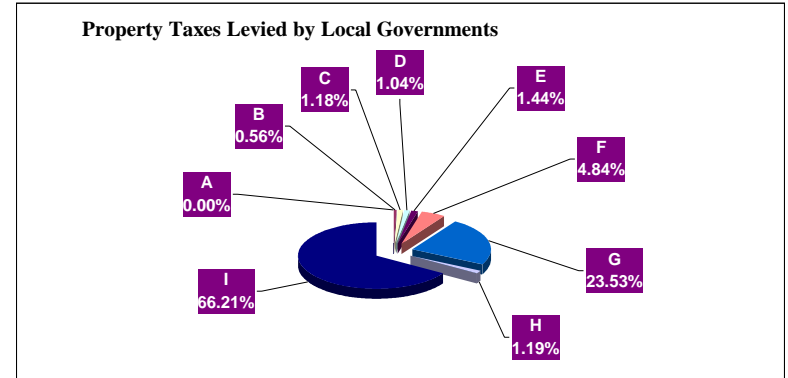
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

52 KEYA PAHA COUNTY

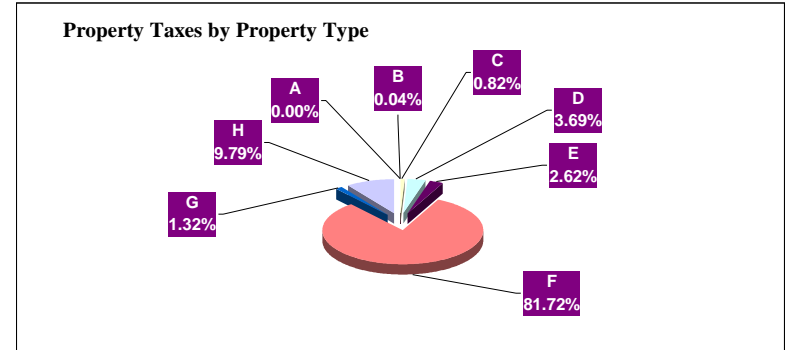
County Seat: Springview, NE
 County Population: 983
 Real Property Taxable Records: 2,365
 Personal Property Schedules: 294

2002 Levels of Value:
 Residential: 98%
 Commercial: 99%
 Agricultural: 76%

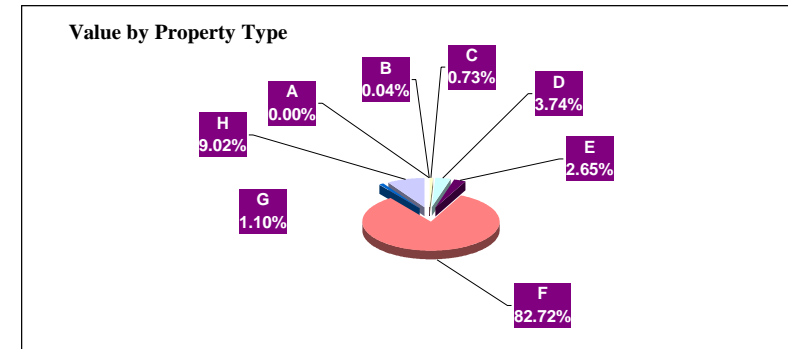
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	132,791,963	10,770	0.0081%	0.56%
C	FIRE DISTRICTS	132,791,963	22,734	0.0171%	1.18%
D	EDUC. SERV. UNIT	132,791,963	19,919	0.0150%	1.04%
E	NAT. RESOURCE DIST.	132,791,962	27,704	0.0209%	1.44%
F	COMMUNITY COLLEGE	132,791,963	92,956	0.0700%	4.84%
G	COUNTY	132,791,963	451,490	0.3400%	23.53%
H	CITY OR VILLAGE	5,087,888	22,871	0.4495%	1.19%
I	SCHOOL DISTRICTS	132,791,963	1,270,535	0.9568%	66.21%
	KEYA PAHA COUNTY	132,791,963	1,918,979	1.4451%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	58,868	838	1.4234%	0.04%
C	COMM. & INDUST. EQUIP.	974,036	15,713	1.6132%	0.82%
D	AGRIC. MACH. & EQUIP.	4,960,749	70,843	1.4281%	3.69%
E	AG-OUTBLDG & FARMSITE LAND	3,518,180	50,211	1.4272%	2.62%
F	AGRICULTURAL LAND	109,839,690	1,568,150	1.4277%	81.72%
G	COMM., INDUST., & MINERAL	1,457,050	25,299	1.7363%	1.32%
H	RESIDENTIAL **	11,983,390	187,925	1.5682%	9.79%
	KEYA PAHA COUNTY	132,791,963	1,918,979	1.4451%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	58,868	0.04%
C	COMM. & INDUST. EQUIP.	974,036	0.73%
D	AGRIC. MACH. & EQUIP.	4,960,749	3.74%
E	AG-OUTBLDG & FARMSITE LAND	3,518,180	2.65%
F	AGRICULTURAL LAND	109,839,690	82.72%
G	COMM., INDUST., & MINERAL	1,457,050	1.10%
H	RESIDENTIAL **	11,983,390	9.02%
	KEYA PAHA COUNTY	132,791,963	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

52 KEYA PAHA COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002	
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates				
COUNTY	124,631,731	132,791,963	8,160,232	6.55%	0.3500	0.3400				
TOWNSHIP	0	0	0							
CITY OR VILLAGE	4,616,662	5,087,888	471,226	10.21%	0.4485	0.4495				
FIRE DIST.	124,631,731	132,791,963	8,160,232	6.55%	0.0178	0.0171				
NAT. RESOURCE DIST.	124,631,730	132,791,962	8,160,232	6.55%	0.0219	0.0209				
MISC. DIST.	124,631,731	132,791,963	8,160,232	6.55%	0.0086	0.0081				
ED. SERV. UNIT	124,631,731	132,791,963	8,160,232	6.55%	0.0135	0.0150				
COMMUNITY COLLEGE	124,631,731	132,791,963	8,160,232	6.55%	0.0685	0.0700				
SCHOOLS, CLASS 1-5	124,631,730	132,791,963	8,160,233	6.55%	0.9631	0.9568				
SCHOOLS, CLASS 6	124,631,731	132,791,963	8,160,232	6.55%						
SCHOOLS, BONDS	0	0	0							
KEYA PAHA COUNTY	124,631,731	132,791,963	8,160,232	6.55%	1.4601	1.4451				

TAXES BY SUBDIVISION	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
COUNTY	23.97%	436,210	23.53%	451,490	15.40%	15,280	3.50%	0	436,210	0	451,490	0	3.50%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
CITY OR VILLAGE	1.14%	20,706	1.19%	22,871	2.18%	2,165	10.46%	0	20,706	0	22,871	0	10.46%	
FIRE DIST.	1.22%	22,236	1.18%	22,734	0.50%	499	2.24%	0	22,236	0	22,734	0	2.24%	
NAT. RESOURCE DIST.	1.50%	27,259	1.44%	27,704	0.45%	445	1.63%	0	27,259	0	27,704	0	1.63%	
MISC. DIST.	0.59%	10,771	0.56%	10,770	0.00%	(1)	-0.01%	0	10,771	0	10,770	0	-0.01%	
ED. SERV. UNIT	0.92%	16,788	1.04%	19,919	3.16%	3,131	18.65%	0	16,788	0	19,919	0	18.65%	
COMMUNITY COLLEGE	4.69%	85,383	4.84%	92,956	7.63%	7,573	8.87%	0	85,383	0	92,956	0	8.87%	
SCHOOLS, CLASS 1-5 *	65.96%	1,200,382	66.21%	1,270,535	70.69%	70,152	5.84%	0	1,200,382	0	1,270,535	0	5.84%	
SCHOOLS, CLASS 6 *	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
SCHOOLS, BONDS	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
KEYA PAHA COUNTY	100.00%	1,819,735	100.00%	1,918,979	100.00%	99,244	5.45%	0	1,819,735	0	1,918,979	0	5.45%	

VALUE BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates					
AGLAND REAL	82.13%	102,356,422	82.72%	109,839,690	91.70%	7,483,268	7.31%		1.4432		1.4277			
AGIMPRV & FRMSITE	2.76%	3,444,903	2.65%	3,518,180	0.90%	73,277	2.13%		1.4429		1.4272			
RESIDENTIAL REAL **	9.67%	12,052,645	9.02%	11,983,390	-0.85%	(69,255)	-0.57%		1.5800		1.5682			
COMM.&IND.&MINRL REAL	0.95%	1,188,690	1.10%	1,457,050	3.29%	268,360	22.58%		1.6780		1.7363			
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0								
PUBLIC SERVICE REAL	0.01%	15,589	0.01%	14,940	-0.01%	(649)	-4.16%		1.4379		1.4230			
SUBTOTAL-REAL	95.53%	119,058,249	95.50%	126,813,250	95.03%	7,755,001	6.51%		1.4594		1.4445			
AGRIC PERSONAL	3.55%	4,421,453	3.74%	4,960,749	6.61%	539,296	12.20%		1.4433		1.4281			
COMM PERSONAL	0.89%	1,111,644	0.73%	974,036	-1.69%	(137,608)	-12.38%		1.6047		1.6132			
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0								
PUBLIC SERVICE PERSONAL	0.03%	40,385	0.03%	43,928	0.04%	3,543	8.77%		1.4393		1.4236			
SUBTOTAL - PERSONAL	4.47%	5,573,482	4.50%	5,978,713	4.97%	405,231	7.27%		1.4754		1.4582			
KEYA PAHA COUNTY	100.00%	124,631,731	100.00%	132,791,963	100.00%	8,160,232	6.55%		1.4601		1.4451			

TAXES BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
AGLAND REAL	81.18%	1,477,197	81.72%	1,568,150	91.65%	90,953	6.16%	0	1,477,197	0	1,568,150	0	6.16%	
AGIMPRV & FRMSITE	2.73%	49,707	2.62%	50,211	0.51%	504	1.01%	0	49,707	0	50,211	0	1.01%	
RESIDENTIAL REAL **	10.46%	190,428	9.79%	187,925	-2.52%	(2,504)	-1.31%	0	190,428	0	187,925	0	-1.31%	
COMM.&IND.&MINRL REAL	1.10%	19,946	1.32%	25,299	5.39%	5,353	26.84%	0	19,946	0	25,299	0	26.84%	
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
PUBLIC SERVICE REAL	0.01%	224	0.01%	213	-0.01%	(12)	-5.15%	0	224	0	213	0	-5.15%	
SUBTOTAL-REAL	95.48%	1,737,502	95.46%	1,831,797	95.01%	94,295	5.43%	0	1,737,502	0	1,831,797	0	5.43%	
AGRIC PERSONAL	3.51%	63,813	3.69%	70,843	7.08%	7,030	11.02%	0	63,813	0	70,843	0	11.02%	
COMM PERSONAL	0.98%	17,838	0.82%	15,713	-2.14%	(2,125)	-11.91%	0	17,838	0	15,713	0	-11.91%	
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
PUBLIC SERVICE PERSONAL	0.03%	581	0.03%	625	0.04%	44	7.59%	0	581	0	625	0	7.59%	
SUBTOTAL - PERSONAL	4.52%	82,233	4.54%	87,182	4.99%	4,949	6.02%	0	82,233	0	87,182	0	6.02%	
KEYA PAHA COUNTY	100.00%	1,819,735	100.00%	1,918,979	100.00%	99,244	5.45%	0	1,819,735	0	1,918,979	0	5.45%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

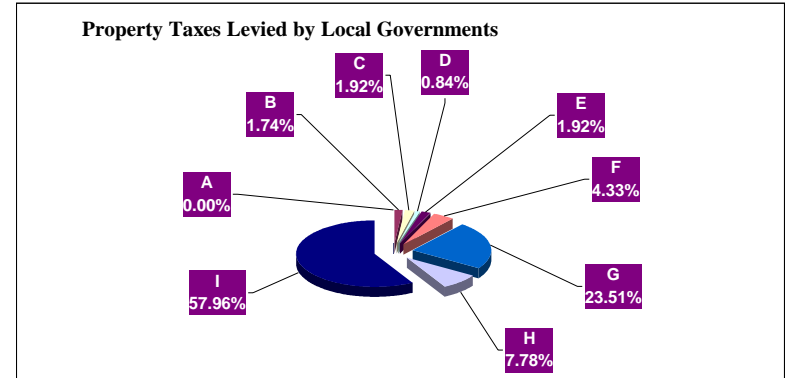
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

53 KIMBALL COUNTY

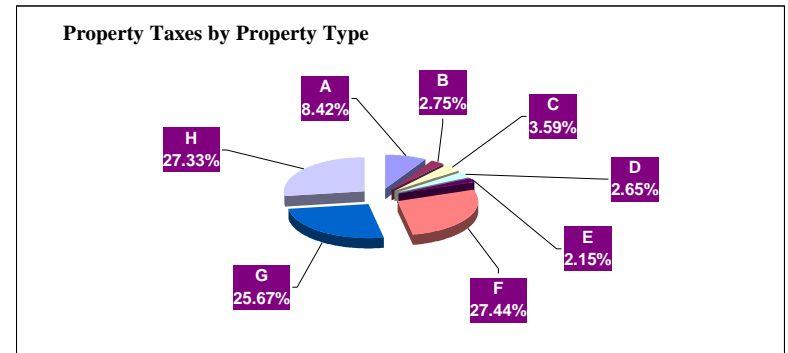
County Seat: Kimball, NE
 County Population: 4,089
 Real Property Taxable Records: 4,798
 Personal Property Schedules: 896

2002 Levels of Value:
 Residential: 99%
 Commercial: 97%
 Agricultural: 76%

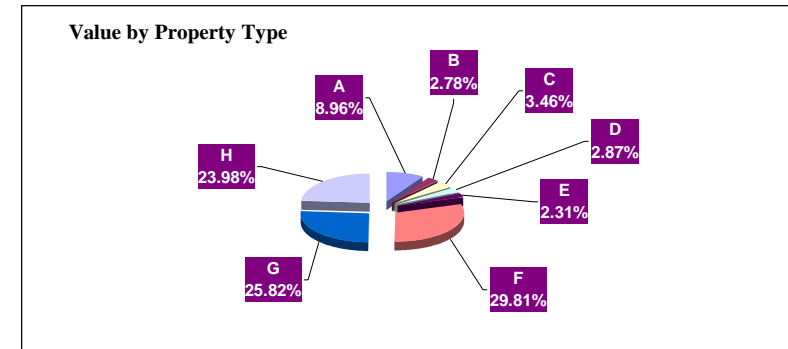
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	804,384,573	105,855	0.0132%	1.74%
C	FIRE DISTRICTS	262,898,619	116,519	0.0443%	1.92%
D	EDUC. SERV. UNIT	340,143,449	51,022	0.0150%	0.84%
E	NAT. RESOURCE DIST.	340,143,449	116,448	0.0342%	1.92%
F	COMMUNITY COLLEGE	340,143,449	262,829	0.0773%	4.33%
G	COUNTY	340,143,449	1,428,293	0.4199%	23.51%
H	CITY OR VILLAGE	82,016,723	472,380	0.5760%	7.78%
I	SCHOOL DISTRICTS	340,143,448	3,520,838	1.0351%	57.96%
	KIMBALL COUNTY	340,143,449	6,074,185	1.7858%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	30,478,117	511,476	1.6782%	8.42%
B	PUBLIC SERVIC ENTITIES	9,469,233	167,011	1.7637%	2.75%
C	COMM. & INDUST. EQUIP.	11,784,273	218,061	1.8504%	3.59%
D	AGRIC. MACH. & EQUIP.	9,768,696	161,056	1.6487%	2.65%
E	AG-OUTBLDG & FARMSITE LAND	7,860,299	130,348	1.6583%	2.15%
F	AGRICULTURAL LAND	101,382,906	1,666,568	1.6438%	27.44%
G	COMM., INDUST., & MINERAL	87,822,023	1,559,504	1.7758%	25.67%
H	RESIDENTIAL **	81,577,902	1,660,161	2.0351%	27.33%
	KIMBALL COUNTY	340,143,449	6,074,185	1.7858%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	30,478,117	8.96%
B	PUBLIC SERVIC ENTITIES	9,469,233	2.78%
C	COMM. & INDUST. EQUIP.	11,784,273	3.46%
D	AGRIC. MACH. & EQUIP.	9,768,696	2.87%
E	AG-OUTBLDG & FARMSITE LAND	7,860,299	2.31%
F	AGRICULTURAL LAND	101,382,906	29.81%
G	COMM., INDUST., & MINERAL	87,822,023	25.82%
H	RESIDENTIAL **	81,577,902	23.98%
	KIMBALL COUNTY	340,143,449	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

53 KIMBALL COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	318,763,803	340,143,449	21,379,646	6.71%			0.4264	0.4199				
TOWNSHIP	0	0	0									
CITY OR VILLAGE	76,831,124	82,016,723	5,185,599	6.75%			0.6526	0.5760				
FIRE DIST.	246,511,080	262,898,619	16,387,539	6.65%			0.0429	0.0443				
NAT. RESOURCE DIST.	318,763,803	340,143,449	21,379,646	6.71%			0.0340	0.0342				
MISC. DIST.	754,742,602	804,384,573	49,641,971	6.58%			0.0201	0.0132				
ED. SERV. UNIT	318,763,803	340,143,449	21,379,646	6.71%			0.0150	0.0150				
COMMUNITY COLLEGE	318,763,803	340,143,449	21,379,646	6.71%			0.0779	0.0773				
SCHOOLS, CLASS 1-5	318,763,802	340,143,448	21,379,646	6.71%			1.0294	1.0351				
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	0	0	0									
KIMBALL COUNTY	318,763,803	340,143,449	21,379,646	6.71%			1.8206	1.7858				

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	23.42%	1,359,056	23.51%	1,428,293	25.57%	69,237	5.09%	29,100	1,329,956	36,399	1,391,894	25.08%	4.66%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
CITY OR VILLAGE	8.64%	501,387	7.78%	472,380	-10.71%	(29,007)	-5.79%	151,905	349,482	123,447	348,934	-18.73%	-0.16%	
FIRE DIST.	1.82%	105,865	1.92%	116,519	3.93%	10,654	10.06%	16,297	89,568	16,322	100,196	0.15%	11.87%	
NAT. RESOURCE DIST.	1.87%	108,453	1.92%	116,448	2.95%	7,995	7.37%	0	108,453	0	116,448		7.37%	
MISC. DIST.	2.61%	151,359	1.74%	105,855	-16.80%	(45,504)	-30.06%	11,351	140,008	12,571	93,285	10.75%	-33.37%	
ED. SERV. UNIT	0.82%	47,815	0.84%	51,022	1.18%	3,206	6.71%	0	47,815	0	51,022		6.71%	
COMMUNITY COLLEGE	4.28%	248,221	4.33%	262,829	5.39%	14,608	5.88%	0	248,221	0	262,829		5.88%	
SCHOOLS, CLASS 1-5 *	56.54%	3,281,207	57.96%	3,520,838	88.48%	239,632	7.30%	0	3,281,207	0	3,520,838		7.30%	
SCHOOLS, CLASS 6 *	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
SCHOOLS, BONDS	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
KIMBALL COUNTY	100.00%	5,803,363	100.00%	6,074,185	100.00%	270,821	4.67%	208,653	5,594,710	188,738	5,885,447	-9.54%	5.20%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE				Average Rates	Average Rates				
AGLAND REAL	29.94%	95,424,132	29.81%	101,382,906	27.87%	5,958,774	6.24%		1.6583	1.6438				
AGIMPRV & FRMSITE	2.42%	7,699,366	2.31%	7,860,299	0.75%	160,933	2.09%		1.6772	1.6583				
RESIDENTIAL REAL **	22.89%	72,960,985	23.98%	81,577,902	40.30%	8,616,917	11.81%		2.1196	2.0351				
COMM.&IND.&MINRL REAL	27.01%	86,111,402	25.82%	87,822,023	8.00%	1,710,621	1.99%		1.8059	1.7758				
RAILROAD REAL	6.99%	22,291,516	7.23%	24,603,655	10.81%	2,312,139	10.37%		1.6977	1.6782				
PUBLIC SERVICE REAL	0.30%	968,755	0.30%	1,028,557	0.28%	59,802	6.17%		1.7676	1.7409				
SUBTOTAL-REAL	89.55%	285,456,156	89.46%	304,275,342	88.02%	18,819,186	6.59%		1.8247	1.7903				
AGRIC PERSONAL	2.58%	8,221,367	2.87%	9,768,696	7.24%	1,547,329	18.82%		1.6658	1.6487				
COMM PERSONAL	3.78%	12,053,105	3.46%	11,784,273	-1.26%	(268,832)	-2.23%		1.8927	1.8504				
RAILROAD PERSONAL	1.71%	5,437,715	1.73%	5,874,462	2.04%	436,747	8.03%		1.6977	1.6782				
PUBLIC SERVICE PERSONAL	2.38%	7,595,460	2.48%	8,440,676	3.95%	845,216	11.13%		1.8075	1.7665				
SUBTOTAL - PERSONAL	10.45%	33,307,647	10.54%	35,868,107	11.98%	2,560,460	7.69%		1.7854	1.7475				
KIMBALL COUNTY	100.00%	318,763,803	100.00%	340,143,449	100.00%	21,379,646	6.71%		1.8206	1.7858				

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	27.27%	1,582,463	27.44%	1,666,568	31.06%	84,106	5.31%	12,548	1,569,915	14,654	1,651,914	16.79%	5.22%	
AGIMPRV & FRMSITE	2.23%	129,131	2.15%	130,348	0.45%	1,217	0.94%	1,289	127,841	1,375	128,972	6.65%	0.88%	
RESIDENTIAL REAL **	26.65%	1,546,476	27.33%	1,660,161	41.98%	113,684	7.35%	116,342	1,430,134	100,887	1,559,274	-13.28%	9.03%	
COMM.&IND.&MINRL REAL	26.80%	1,555,054	25.67%	1,559,504	1.64%	4,450	0.29%	55,218	1,499,836	50,329	1,509,176	-8.86%	0.62%	
RAILROAD REAL	6.52%	378,440	6.80%	412,892	12.72%	34,453	9.10%	5,009	373,431	5,381	407,512	7.42%	9.13%	
PUBLIC SERVICE REAL	0.30%	17,124	0.29%	17,906	0.29%	782	4.57%	460	16,664	425	17,481	-7.63%	4.90%	
SUBTOTAL-REAL	89.75%	5,208,688	89.68%	5,447,379	88.14%	238,691	4.58%	190,867	5,017,821	173,051	5,274,328	-9.33%	5.11%	
AGRIC PERSONAL	2.36%	136,948	2.65%	161,056	8.90%	24,108	17.60%	1,311	135,637	1,604	159,452	22.37%	17.56%	
COMM PERSONAL	3.93%	228,123	3.59%	218,061	-3.72%	(10,062)	-4.41%	10,981	217,142	8,945	209,116	-18.55%	-3.70%	
RAILROAD PERSONAL	1.59%	92,315	1.62%	98,584	2.31%	6,268	6.79%	1,222	91,093	1,285	97,299	5.15%	6.81%	
PUBLIC SERVICE PERSONAL	2.37%	137,289	2.45%	149,105	4.36%	11,816	8.61%	4,272	133,017	3,853	145,252	-9.81%	9.20%	
SUBTOTAL - PERSONAL	10.25%	594,675	10.32%	626,805	11.86%	32,130	5.40%	17,786	576,889	15,687	611,118	-11.81%	5.93%	
KIMBALL COUNTY	100.00%	5,803,363	100.00%	6,074,185	100.00%	270,821	4.67%	208,653	5,594,710	188,738	5,885,447	-9.54%	5.20%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

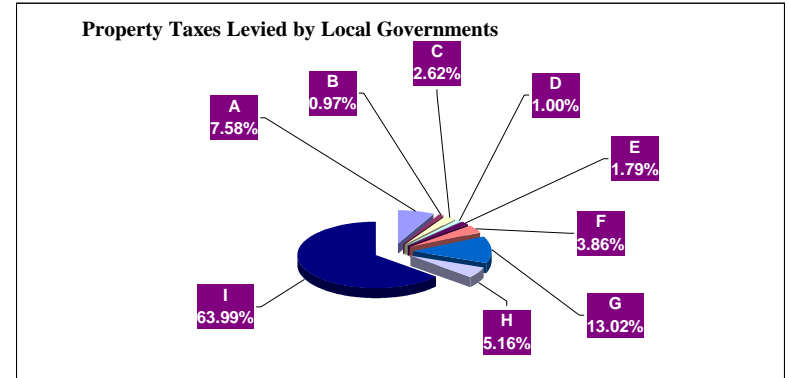
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

54 KNOX COUNTY

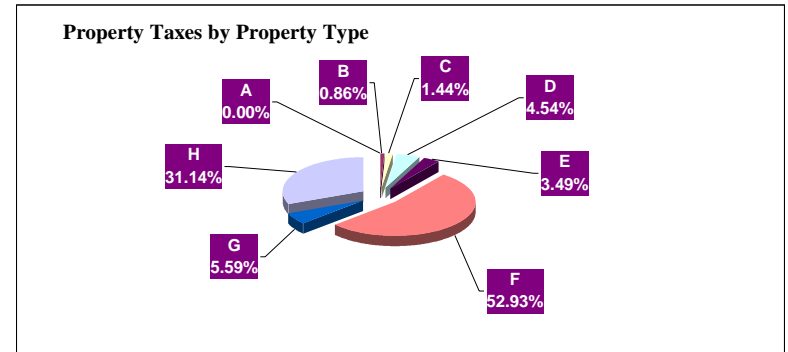
County Seat: Center, NE
 County Population: 9,374
 Real Property Taxable Records: 10,804
 Personal Property Schedules: 1,553

2002 Levels of Value:
 Residential: 92%
 Commercial: 99%
 Agricultural: 74%

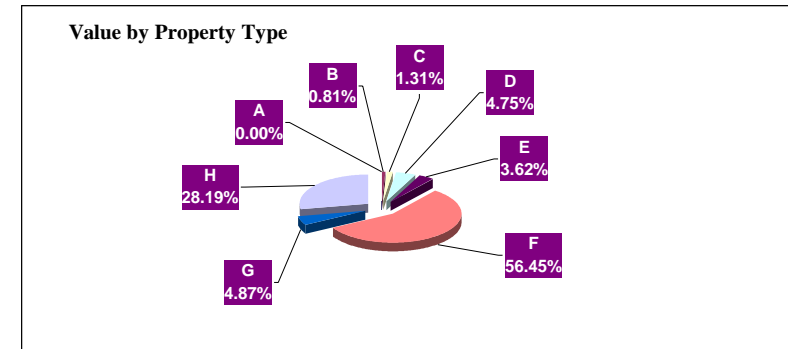
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	521,159,522	716,645	0.1375%	7.58%
B	MISCELLANEOUS DIST.	572,214,117	91,818	0.0160%	0.97%
C	FIRE DISTRICTS	467,300,243	247,529	0.0530%	2.62%
D	EDUC. SERV. UNIT	521,159,522	94,361	0.0181%	1.00%
E	NAT. RESOURCE DIST.	521,159,522	169,312	0.0325%	1.79%
F	COMMUNITY COLLEGE	521,159,522	364,812	0.0700%	3.86%
G	COUNTY	521,159,522	1,231,234	0.2362%	13.02%
H	CITY OR VILLAGE	91,286,888	488,249	0.5349%	5.16%
I	SCHOOL DISTRICTS	521,159,522	6,050,007	1.1609%	63.99%
	KNOX COUNTY	521,159,522	9,453,967	1.8140%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	4,210,253	81,423	1.9339%	0.86%
C	COMM. & INDUST. EQUIP.	6,843,357	136,597	1.9961%	1.44%
D	AGRIC. MACH. & EQUIP.	24,760,170	429,279	1.7337%	4.54%
E	AG-OUTBLDG & FARMSITE LAND	18,849,715	329,730	1.7493%	3.49%
F	AGRICULTURAL LAND	294,191,240	5,004,244	1.7010%	52.93%
G	COMM., INDUST., & MINERAL	25,397,316	528,493	2.0809%	5.59%
H	RESIDENTIAL **	146,907,471	2,944,200	2.0041%	31.14%
	KNOX COUNTY	521,159,522	9,453,967	1.8140%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	4,210,253	0.81%
C	COMM. & INDUST. EQUIP.	6,843,357	1.31%
D	AGRIC. MACH. & EQUIP.	24,760,170	4.75%
E	AG-OUTBLDG & FARMSITE LAND	18,849,715	3.62%
F	AGRICULTURAL LAND	294,191,240	56.45%
G	COMM., INDUST., & MINERAL	25,397,316	4.87%
H	RESIDENTIAL **	146,907,471	28.19%
	KNOX COUNTY	521,159,522	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

54 KNOX COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	497,688,881	521,159,522	23,470,641	4.72%	0.2192	0.2362						
TOWNSHIP	497,688,881	521,159,522	23,470,641	4.72%	0.1434	0.1375						
CITY OR VILLAGE	89,749,083	91,286,888	1,537,805	1.71%	0.5172	0.5349						
FIRE DIST.	444,980,072	467,300,243	22,320,171	5.02%	0.0488	0.0530						
NAT. RESOURCE DIST.	497,688,881	521,159,522	23,470,641	4.72%	0.0338	0.0325						
MISC. DIST.	547,198,402	572,214,117	25,015,715	4.57%	0.0164	0.0160						
ED. SERV. UNIT	497,688,881	521,159,522	23,470,641	4.72%	0.0182	0.0181						
COMMUNITY COLLEGE	497,688,881	521,159,522	23,470,641	4.72%	0.0685	0.0700						
SCHOOLS, CLASS 1-5	497,688,881	521,159,522	23,470,641	4.72%	1.0605	1.1067						
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	195,186,636	204,027,232	8,840,596	4.53%	0.1191	0.1385						
KNOX COUNTY	497,688,881	521,159,522	23,470,641	4.72%	1.7453	1.8140						

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
COUNTY	12.56%	1,091,133	1,231,234	18.25%	140,101	12.84%	0	1,091,133	0	1,231,234	12.84%			
TOWNSHIP	8.22%	713,652	716,645	0.39%	2,993	0.42%	0	713,652	0	716,645	0.42%			
CITY OR VILLAGE	5.34%	464,149	488,249	3.14%	24,100	5.19%	35,542	428,607	45,178	443,071	27.11%	3.37%		
FIRE DIST.	2.50%	217,167	247,529	3.96%	30,363	13.98%	21,452	195,715	15,775	231,755	-26.46%	18.41%		
NAT. RESOURCE DIST.	1.93%	168,070	169,312	0.16%	1,242	0.74%	0	168,070	0	169,312	0.74%			
MISC. DIST.	1.04%	90,013	91,818	0.24%	1,805	2.01%	0	90,013	0	91,818	2.01%			
ED. SERV. UNIT	1.04%	90,613	94,361	0.49%	3,747	4.14%	0	90,613	0	94,361	4.14%			
COMMUNITY COLLEGE	3.93%	340,967	364,812	3.11%	23,845	6.99%	0	340,967	0	364,812	6.99%			
SCHOOLS, CLASS 1-5 *	60.76%	5,277,990	5,767,487	63.76%	489,497	9.27%	0	5,277,990	0	5,767,487	9.27%			
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0				
SCHOOLS, BONDS	2.68%	232,510	282,521	6.51%	50,011	21.51%	232,510	0	282,521	0	21.51%			
KNOX COUNTY	100.00%	8,686,263	9,453,967	100.00%	767,705	8.84%	289,504	8,396,759	343,474	9,110,494	18.64%	8.50%		

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates									
AGLAND REAL	55.37%	275,565,305	294,191,240	79.36%	18,625,935	6.76%		1.6371		1.7010				
AGIMPRV & FRMSITE	4.04%	20,115,080	18,849,715	-5.39%	(1,265,365)	-6.29%		1.6688		1.7493				
RESIDENTIAL REAL **	28.80%	143,358,984	146,907,471	15.12%	3,548,487	2.48%		1.9295		2.0041				
COMM.&IND.&MINRL REAL	5.10%	25,387,346	25,397,316	0.04%	9,970	0.04%		1.9652		2.0809				
RAILROAD REAL	0.00%	0	0	0.00%	0									
PUBLIC SERVICE REAL	0.10%	519,840	505,203	-0.06%	(14,637)	-2.82%		1.8456		1.9349				
SUBTOTAL-REAL	93.42%	464,946,555	485,850,945	89.07%	20,904,390	4.50%		1.7468		1.8146				
AGRIC PERSONAL	4.57%	22,753,567	24,760,170	8.55%	2,006,603	8.82%		1.6593		1.7337				
COMM PERSONAL	1.26%	6,277,712	6,843,357	2.41%	565,645	9.01%		1.8873		1.9961				
RAILROAD PERSONAL	0.00%	0	0	0.00%	0									
PUBLIC SERVICE PERSONAL	0.75%	3,711,047	3,705,050	-0.03%	(5,997)	-0.16%		1.8514		1.9338				
SUBTOTAL - PERSONAL	6.58%	32,742,326	35,308,577	10.93%	2,566,251	7.84%		1.7248		1.8056				
KNOX COUNTY	100.00%	497,688,881	521,159,522	100.00%	23,470,641	4.72%		1.7453		1.8140				

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
AGLAND REAL	51.94%	4,511,262	5,004,244	64.22%	492,982	10.93%		110,165	4,401,097	124,017	4,880,227	12.57%	10.89%	
AGIMPRV & FRMSITE	3.86%	335,678	329,730	-0.77%	(5,948)	-1.77%		9,690	325,988	9,651	320,079	-0.40%	-1.81%	
RESIDENTIAL REAL **	31.84%	2,766,080	2,944,200	23.20%	178,120	6.44%		137,712	2,628,368	171,551	2,772,649	24.57%	5.49%	
COMM.&IND.&MINRL REAL	5.74%	498,919	528,493	3.85%	29,575	5.93%		15,921	482,998	18,334	510,159	15.16%	5.62%	
RAILROAD REAL	0.00%	0	0	0.00%	0			0	0	0	0			
PUBLIC SERVICE REAL	0.11%	9,594	9,775	0.02%	181	1.89%		324	9,270	366	9,409	12.91%	1.50%	
SUBTOTAL-REAL	93.50%	8,121,532	8,816,443	90.52%	694,910	8.56%		273,812	7,847,721	323,919	8,492,523	18.30%	8.22%	
AGRIC PERSONAL	4.35%	377,542	429,279	6.74%	51,738	13.70%		9,502	368,040	11,984	417,295	26.12%	13.38%	
COMM PERSONAL	1.36%	118,481	136,597	2.36%	18,116	15.29%		3,846	114,636	4,886	131,711	27.05%	14.90%	
RAILROAD PERSONAL	0.00%	0	0	0.00%	0			0	0	0	0			
PUBLIC SERVICE PERSONAL	0.79%	68,707	71,648	0.38%	2,941	4.28%		2,344	66,363	2,684	68,964	14.50%	3.92%	
SUBTOTAL - PERSONAL	6.50%	564,730	637,525	9.48%	72,795	12.89%		15,692	549,038	19,554	617,970	24.61%	12.56%	
KNOX COUNTY	100.00%	8,686,263	9,453,967	100.00%	767,705	8.84%		289,504	8,396,759	343,474	9,110,494	18.64%	8.50%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

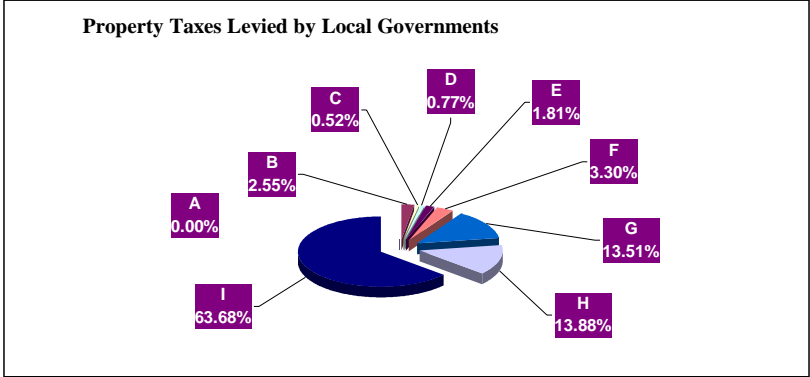
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

55 LANCASTER COUNTY

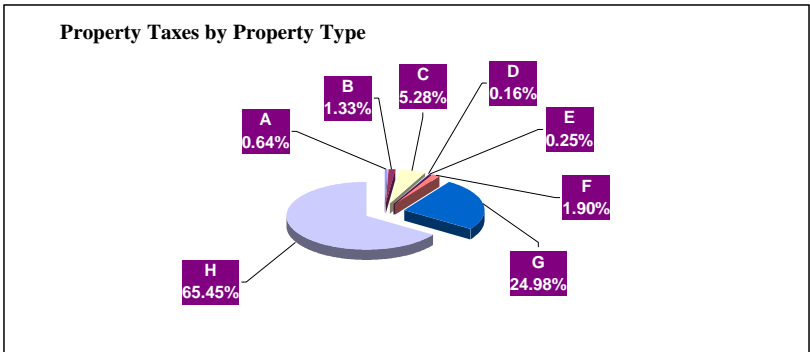
County Seat: Lincoln, NE
 County Population: 250,291
 Real Property Taxable Records: 92,572
 Personal Property Schedules: 7,964

2002 Levels of Value:
 Residential: 94%
 Commercial: 94%
 Agricultural: Ag Special Value

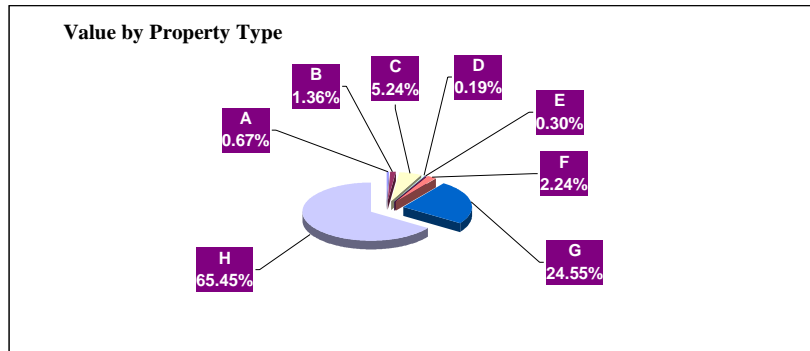
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	54,356,943,971	6,620,498	0.0122%	2.55%
C	FIRE DISTRICTS	1,812,923,072	1,350,619	0.0745%	0.52%
D	EDUC. SERV. UNIT	13,090,615,843	1,997,741	0.0153%	0.77%
E	NAT. RESOURCE DIST.	13,090,615,846	4,703,418	0.0359%	1.81%
F	COMMUNITY COLLEGE	13,090,615,848	8,574,353	0.0655%	3.30%
G	COUNTY	13,090,615,848	35,125,657	0.2683%	13.51%
H	CITY OR VILLAGE	11,399,888,289	36,085,462	0.3165%	13.88%
I	SCHOOL DISTRICTS	13,090,615,937	165,590,374	1.2650%	63.68%
	LANCASTER COUNTY	13,090,615,848	260,048,121	1.9865%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	87,777,595	1,664,262	1.8960%	0.64%
B	PUBLIC SERVIC ENTITIES	177,824,158	3,471,555	1.9522%	1.33%
C	COMM. & INDUST. EQUIP.	685,802,825	13,730,617	2.0021%	5.28%
D	AGRIC. MACH. & EQUIP.	25,342,755	427,337	1.6862%	0.16%
E	AG-OUTBLDG & FARMSITE LAND	39,130,426	661,041	1.6893%	0.25%
F	AGRICULTURAL LAND	293,745,101	4,941,225	1.6821%	1.90%
G	COMM., INDUST., & MINERAL	3,213,472,067	64,954,353	2.0213%	24.98%
H	RESIDENTIAL **	8,567,520,921	170,197,732	1.9865%	65.45%
	LANCASTER COUNTY	13,090,615,848	260,048,121	1.9865%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	87,777,595	0.67%
B	PUBLIC SERVIC ENTITIES	177,824,158	1.36%
C	COMM. & INDUST. EQUIP.	685,802,825	5.24%
D	AGRIC. MACH. & EQUIP.	25,342,755	0.19%
E	AG-OUTBLDG & FARMSITE LAND	39,130,426	0.30%
F	AGRICULTURAL LAND	293,745,101	2.24%
G	COMM., INDUST., & MINERAL	3,213,472,067	24.55%
H	RESIDENTIAL **	8,567,520,921	65.45%
	LANCASTER COUNTY	13,090,615,848	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

55 LANCASTER COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value			Average Rates	Average Rates				
COUNTY	12,627,694,758	13,090,615,848	462,921,090	3.67%			0.2583	0.2683				
TOWNSHIP	0	0	0	0								
CITY OR VILLAGE	10,967,418,497	11,399,888,289	432,469,792	3.94%			0.3167	0.3165				
FIRE DIST.	1,772,715,508	1,812,923,072	40,207,564	2.27%			0.0750	0.0745				
NAT. RESOURCE DIST.	12,627,694,756	13,090,615,846	462,921,090	3.67%			0.0365	0.0359				
MISC. DIST.	52,449,615,834	54,356,943,971	1,907,328,137	3.64%			0.0124	0.0122				
ED. SERV. UNIT	12,627,694,762	13,090,615,843	462,921,081	3.67%			0.0153	0.0153				
COMMUNITY COLLEGE	12,627,694,758	13,090,615,848	462,921,090	3.67%			0.0636	0.0655				
SCHOOLS, CLASS 1-5	12,627,694,727	13,090,615,937	462,921,210	3.67%			1.1476	1.1654				
SCHOOLS, CLASS 6	0	0	0	0								
SCHOOLS, BONDS	24,991,740,357	26,033,618,486	1,041,878,129	4.17%			0.0542	0.0501				
LANCASTER COUNTY	12,627,694,758	13,090,615,848	462,921,090	3.67%			1.9658	1.9865				

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	13.14%	32,615,063	35,125,657	13.51%	21.26%	2,510,594	7.70%	1,973,709	30,641,354	1,516,155	33,609,502	-23.18%	9.69%	
TOWNSHIP	0.00%	0	0	0.00%	0.00%	0	0	0	0	0	0	0	0	
CITY OR VILLAGE	13.99%	34,736,413	36,085,462	13.88%	11.42%	1,349,049	3.88%	6,396,338	28,340,075	6,391,517	29,693,944	-0.08%	4.78%	
FIRE DIST.	0.54%	1,329,139	1,350,619	0.52%	0.18%	21,479	1.62%	106,803	1,222,337	304,552	1,046,066	185.15%	-14.42%	
NAT. RESOURCE DIST.	1.86%	4,611,141	4,703,418	1.81%	0.78%	92,277	2.00%	0	4,611,141	0	4,703,418	0	2.00%	
MISC. DIST.	2.63%	6,523,499	6,620,498	2.55%	0.82%	97,000	1.49%	669,081	5,854,417	669,772	5,950,726	0.10%	1.65%	
ED. SERV. UNIT	0.78%	1,928,419	1,997,741	0.77%	0.59%	69,323	3.59%	0	1,928,419	0	1,997,741	0	3.59%	
COMMUNITY COLLEGE	3.24%	8,031,214	8,574,353	3.30%	4.60%	543,140	6.76%	0	8,031,214	0	8,574,353	0	6.76%	
SCHOOLS, CLASS 1-5 *	58.38%	144,921,203	152,556,103	58.66%	64.66%	7,634,900	5.27%	0	144,921,203	0	152,556,103	0	5.27%	
SCHOOLS, CLASS 6 *		0	0	0	0	0	0	0	0	0	0	0	0	
SCHOOLS, BONDS	5.46%	13,544,162	13,034,270	5.01%	-4.32%	(509,891)	-3.76%	13,544,162	0	13,034,270	0	-3.76%	0	
LANCASTER COUNTY	100.00%	248,240,252	260,048,121	100.00%	100.00%	11,807,870	4.76%	22,690,092	225,550,160	21,916,267	238,131,854	-3.41%	5.58%	

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE				Average Rates	Average Rates				
AGLAND REAL	2.34%	295,058,383	293,745,101	2.24%	-0.28%	(1,313,282)	-0.45%	1.6607	1.6821					
AGIMPRV & FRMSITE	0.30%	38,204,890	39,130,426	0.30%	0.20%	925,536	2.42%	1.6683	1.6893					
RESIDENTIAL REAL **	65.95%	8,327,542,733	8,567,520,921	65.45%	51.84%	239,978,188	2.88%	1.9668	1.9865					
COMM.&IND.&MINRL REAL	23.45%	2,961,484,470	3,213,472,067	24.55%	54.43%	251,987,597	8.51%	2.0014	2.0213					
RAILROAD REAL	0.60%	76,281,952	72,938,783	0.56%	-0.72%	(3,343,169)	-4.38%	1.8709	1.8962					
PUBLIC SERVICE REAL	0.19%	24,183,040	23,664,491	0.18%	-0.11%	(518,549)	-2.14%	1.9293	1.9489					
SUBTOTAL-REAL	92.83%	11,722,755,468	12,210,471,789	93.28%	105.36%	487,716,321	4.16%	1.9662	1.9868					
AGRIC PERSONAL	0.20%	25,019,030	25,342,755	0.19%	0.07%	323,725	1.29%	1.6641	1.6862					
COMM PERSONAL	5.55%	701,202,217	685,802,825	5.24%	-3.33%	(15,399,392)	-2.20%	1.9826	2.0021					
RAILROAD PERSONAL	0.13%	16,529,401	14,838,812	0.11%	-0.37%	(1,690,589)	-10.23%	1.8405	1.8950					
PUBLIC SERVICE PERSONAL	1.28%	162,188,642	154,159,667	1.18%	-1.73%	(8,028,975)	-4.95%	1.9282	1.9528					
SUBTOTAL - PERSONAL	7.17%	904,939,290	880,144,059	6.72%	-5.36%	(24,795,231)	-2.74%	1.9615	1.9826					
LANCASTER COUNTY	100.00%	12,627,694,758	13,090,615,848	100.00%	100.00%	462,921,090	3.67%	1.9658	1.9865					

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	1.97%	4,900,093	4,941,225	1.90%	0.35%	41,132	0.84%	503,316	4,396,778	516,236	4,424,989	2.57%	0.64%	
AGIMPRV & FRMSITE	0.26%	637,366	661,041	0.25%	0.20%	23,675	3.71%	63,468	573,898	68,191	592,850	7.44%	3.30%	
RESIDENTIAL REAL **	65.98%	163,786,743	170,197,732	65.45%	54.29%	6,410,989	3.91%	14,939,114	148,847,629	14,315,374	155,882,358	-4.18%	4.73%	
COMM.&IND.&MINRL REAL	23.88%	59,272,119	64,954,353	24.98%	48.12%	5,682,234	9.59%	5,372,747	53,899,372	5,356,343	59,598,011	-0.31%	10.57%	
RAILROAD REAL	0.57%	1,427,143	1,383,070	0.53%	-0.37%	(44,072)	-3.09%	130,257	1,296,885	121,532	1,261,538	-6.70%	-2.73%	
PUBLIC SERVICE REAL	0.19%	466,560	461,194	0.18%	-0.05%	(5,366)	-1.15%	43,289	423,271	39,464	421,730	-8.84%	-0.36%	
SUBTOTAL-REAL	92.85%	230,490,023	242,598,616	93.29%	102.55%	12,108,592	5.25%	21,052,190	209,437,833	20,417,140	222,181,476	-3.02%	6.08%	
AGRIC PERSONAL	0.17%	416,347	427,337	0.16%	0.09%	10,991	2.64%	44,097	372,250	44,972	382,365	1.99%	2.72%	
COMM PERSONAL	5.60%	13,902,335	13,730,617	5.28%	-1.45%	(171,718)	-1.24%	1,285,835	12,616,500	1,171,195	12,559,421	-8.92%	-0.45%	
RAILROAD PERSONAL	0.12%	304,228	281,192	0.11%	-0.20%	(23,037)	-7.57%	23,624	280,604	24,750	256,442	4.76%	-8.61%	
PUBLIC SERVICE PERSONAL	1.26%	3,127,319	3,010,360	1.16%	-0.99%	(116,958)	-3.74%	284,346	2,842,973	258,211	2,752,150	-9.19%	-3.19%	
SUBTOTAL - PERSONAL	7.15%	17,750,228	17,449,506	6.71%	-2.55%	(300,722)	-1.69%	1,637,902	16,112,326	1,499,128	15,950,378	-8.47%	-1.01%	
LANCASTER COUNTY	100.00%	248,240,252	260,048,121	100.00%	100.00%	11,807,870	4.76%	22,690,092	225,550,160	21,916,267	238,131,854	-3.41%	5.58%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

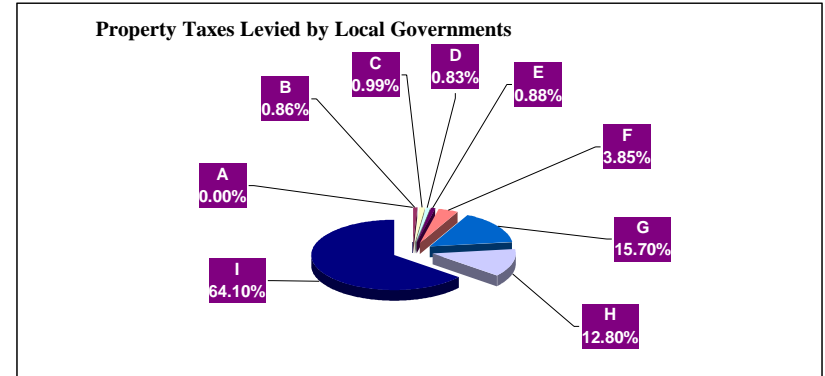
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

56 LINCOLN COUNTY

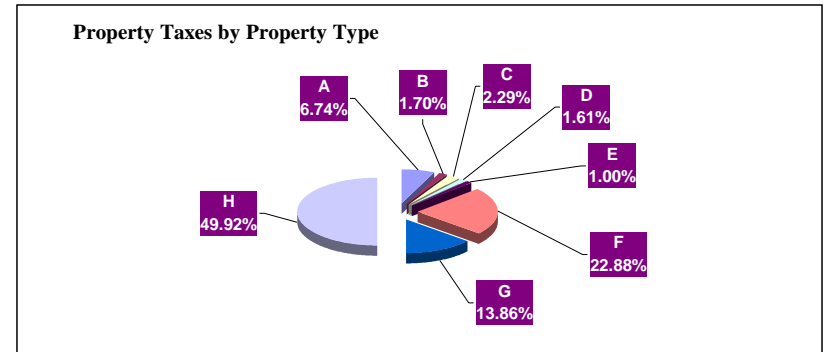
County Seat: North Platte, NE
 County Population: 34,632
 Real Property Taxable Records: 21,870
 Personal Property Schedules: 2,162

2002 Levels of Value:
 Residential: 99%
 Commercial: 96%
 Agricultural: 76%

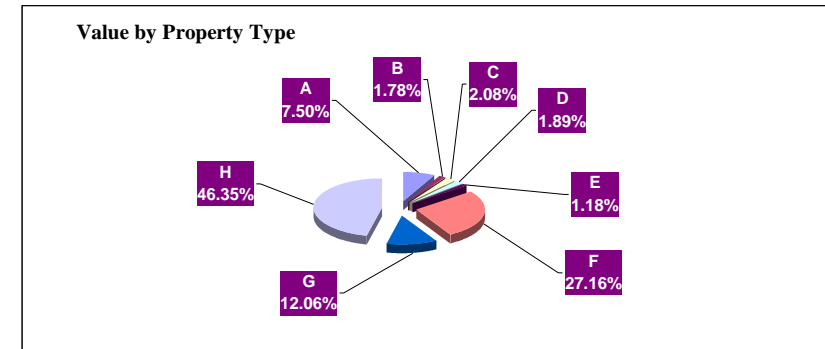
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	2,635,705,367	299,699	0.0114%	0.86%
C	FIRE DISTRICTS	1,035,929,860	344,350	0.0332%	0.99%
D	EDUC. SERV. UNIT	1,921,614,167	291,323	0.0152%	0.83%
E	NAT. RESOURCE DIST.	1,921,614,167	307,617	0.0160%	0.88%
F	COMMUNITY COLLEGE	1,921,614,167	1,345,130	0.0700%	3.85%
G	COUNTY	1,921,614,167	5,487,746	0.2856%	15.70%
H	CITY OR VILLAGE	913,157,370	4,472,143	0.4897%	12.80%
I	SCHOOL DISTRICTS	1,921,614,167	22,400,678	1.1657%	64.10%
	LINCOLN COUNTY	1,921,614,167	34,948,685	1.8187%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	144,206,244	2,354,624	1.6328%	6.74%
B	PUBLIC SERVIC ENTITIES	34,243,539	592,778	1.7311%	1.70%
C	COMM. & INDUST. EQUIP.	39,966,718	802,034	2.0068%	2.29%
D	AGRIC. MACH. & EQUIP.	36,228,161	561,387	1.5496%	1.61%
E	AG-OUTBLDG & FARMSITE LAND	22,703,385	350,946	1.5458%	1.00%
F	AGRICULTURAL LAND	521,845,370	7,997,992	1.5326%	22.88%
G	COMM., INDUST., & MINERAL	231,672,215	4,843,528	2.0907%	13.86%
H	RESIDENTIAL **	890,748,535	17,445,395	1.9585%	49.92%
	LINCOLN COUNTY	1,921,614,167	34,948,685	1.8187%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	144,206,244	7.50%
B	PUBLIC SERVIC ENTITIES	34,243,539	1.78%
C	COMM. & INDUST. EQUIP.	39,966,718	2.08%
D	AGRIC. MACH. & EQUIP.	36,228,161	1.89%
E	AG-OUTBLDG & FARMSITE LAND	22,703,385	1.18%
F	AGRICULTURAL LAND	521,845,370	27.16%
G	COMM., INDUST., & MINERAL	231,672,215	12.06%
H	RESIDENTIAL **	890,748,535	46.35%
	LINCOLN COUNTY	1,921,614,167	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

56 LINCOLN COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE		TOTAL VALUE				Average Rates	Average Rates				
COUNTY	1,787,366,291		1,921,614,167		134,247,876	7.51%	0.2966	0.2856				
TOWNSHIP	0		0		0							
CITY OR VILLAGE	857,920,754		913,157,370		55,236,616	6.44%	0.4985	0.4897				
FIRE DIST.	955,101,680		1,035,929,860		80,828,180	8.46%	0.0330	0.0332				
NAT. RESOURCE DIST.	1,787,366,291		1,921,614,167		134,247,876	7.51%	0.0165	0.0160				
MISC. DIST.	2,459,545,700		2,635,705,367		176,159,667	7.16%	0.0116	0.0114				
ED. SERV. UNIT	1,787,366,291		1,921,614,167		134,247,876	7.51%	0.0161	0.0152				
COMMUNITY COLLEGE	1,787,366,291		1,921,614,167		134,247,876	7.51%	0.0681	0.0700				
SCHOOLS, CLASS 1-5	1,787,366,291		1,921,614,167		134,247,876	7.51%	0.9924	1.0131				
SCHOOLS, CLASS 6	2,492,088		2,791,898		299,810	12.03%						
SCHOOLS, BONDS	1,547,531,676		1,731,108,170		183,576,494	11.86%	0.1821	0.1694				
LINCOLN COUNTY	1,787,366,291		1,921,614,167		134,247,876	7.51%	1.8203	1.8187				

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES		TOTAL TAXES					Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	16.29%	5,300,971		5,487,746		7.74%	186,775	3.52%	262,028	5,038,943	338,973	5,148,773	29.37%	2.18%
TOWNSHIP	0.00%	0		0		0.00%	0		0	0	0	0		
CITY OR VILLAGE	13.15%	4,277,018		4,472,143		8.08%	195,124	4.56%	1,206,233	3,070,785	1,219,108	3,253,034	1.07%	5.93%
FIRE DIST.	0.97%	315,338		344,350		1.20%	29,011	9.20%	37,673	277,666	43,944	300,405	16.65%	8.19%
NAT. RESOURCE DIST.	0.91%	295,170		307,617		0.52%	12,447	4.22%	0	295,170	0	307,617		4.22%
MISC. DIST.	0.88%	285,928		299,699		0.57%	13,770	4.82%	31,804	254,124	33,165	266,533	4.28%	4.88%
ED. SERV. UNIT	0.88%	287,239		291,323		0.17%	4,084	1.42%	0	287,239	0	291,323		1.42%
COMMUNITY COLLEGE	3.74%	1,216,982		1,345,130		5.31%	128,148	10.53%	0	1,216,982	0	1,345,130		10.53%
SCHOOLS, CLASS 1-5 *	54.52%	17,738,194		19,468,406		71.68%	1,730,212	9.75%	0	17,738,194	0	19,468,406		9.75%
SCHOOLS, CLASS 6 *		0		0			0		0	0	0	0		
SCHOOLS, BONDS	8.66%	2,818,085		2,932,273		4.73%	114,187	4.05%	2,818,085	0	2,932,273	0	4.05%	
LINCOLN COUNTY	100.00%	32,534,926		34,948,685		100.00%	2,413,760	7.42%	4,355,824	28,179,102	4,567,464	30,381,222	4.86%	7.81%

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE		TOTAL VALUE					Average Rates	Average Rates				
AGLAND REAL	26.38%	471,460,185		521,845,370		37.53%	50,385,185	10.69%	1.5200	1.5326				
AGIMPRV & FRMSITE	1.23%	22,036,675		22,703,385		0.50%	666,710	3.03%	1.5311	1.5458				
RESIDENTIAL REAL **	46.10%	823,935,855		890,748,535		49.77%	66,812,680	8.11%	1.9601	1.9585				
COMM.&IND.&MINRL REAL	12.71%	227,205,585		231,672,215		3.33%	4,466,630	1.97%	2.1098	2.0907				
RAILROAD REAL	5.87%	104,846,268		116,521,527		8.70%	11,675,259	11.14%	1.6281	1.6328				
PUBLIC SERVICE REAL	0.29%	5,131,985		4,771,278		-0.27%	(360,707)	-7.03%	1.6843	1.7450				
SUBTOTAL-REAL	92.57%	1,654,616,553		1,788,262,310		99.55%	133,645,757	8.08%	1.8276	1.8243				
AGRIC PERSONAL	1.80%	32,188,112		36,228,161		3.01%	4,040,049	12.55%	1.5281	1.5496				
COMM PERSONAL	2.52%	45,117,098		39,966,718		-3.84%	(5,150,380)	-11.42%	1.9419	2.0068				
RAILROAD PERSONAL	1.42%	25,435,573		27,684,717		1.68%	2,249,144	8.84%	1.6285	1.6330				
PUBLIC SERVICE PERSONAL	1.68%	30,008,955		29,472,261		-0.40%	(536,694)	-1.79%	1.7065	1.7288				
SUBTOTAL - PERSONAL	7.43%	132,749,738		133,351,857		0.45%	602,119	0.45%	1.7283	1.7435				
LINCOLN COUNTY	100.00%	1,787,366,291		1,921,614,167		100.00%	134,247,876	7.51%	1.8203	1.8187				

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES		TOTAL TAXES					Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	22.03%	7,166,305		7,997,992		34.46%	831,687	11.61%	486,568	6,679,737	628,219	7,369,773	29.11%	10.33%
AGIMPRV & FRMSITE	1.04%	337,395		350,946		0.56%	13,551	4.02%	25,066	312,330	29,255	321,691	16.71%	3.00%
RESIDENTIAL REAL **	49.64%	16,149,876		17,445,395		53.67%	1,295,519	8.02%	2,545,067	13,604,809	2,636,316	14,809,079	3.59%	8.85%
COMM.&IND.&MINRL REAL	14.73%	4,793,602		4,843,528		2.07%	49,926	1.04%	844,910	3,948,691	782,086	4,061,442	-7.44%	2.86%
RAILROAD REAL	5.25%	1,706,969		1,902,520		8.10%	195,552	11.46%	182,936	1,524,033	204,608	1,697,912	11.85%	11.41%
PUBLIC SERVICE REAL	0.27%	86,436		83,261		-0.13%	(3,175)	-3.67%	8,938	77,497	10,460	72,801	17.03%	-6.06%
SUBTOTAL-REAL	92.95%	30,240,582		32,623,642		98.73%	2,383,061	7.88%	4,093,485	26,147,097	4,290,944	28,332,698	4.82%	8.36%
AGRIC PERSONAL	1.51%	491,871		561,387		2.88%	69,516	14.13%	36,326	455,545	46,231	515,157	27.27%	13.09%
COMM PERSONAL	2.69%	876,146		802,034		-3.07%	(74,111)	-8.46%	126,309	749,837	123,299	678,735	-2.38%	-9.48%
RAILROAD PERSONAL	1.27%	414,216		452,104		1.29%	37,888	9.15%	44,462	369,753	48,693	403,411	9.51%	9.10%
PUBLIC SERVICE PERSONAL	1.57%	512,111		509,517		-0.11%	(2,594)	-0.51%	55,242	456,869	58,296	451,221	5.53%	-1.24%
SUBTOTAL - PERSONAL	7.05%	2,294,344		2,325,043		1.27%	30,699	1.34%	262,339	2,032,005	276,519	2,048,524	5.41%	0.81%
LINCOLN COUNTY	100.00%	32,534,926		34,948,685		100.00%	2,413,760	7.42%	4,355,824	28,179,102	4,567,464	30,381,222	4.86%	7.81%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

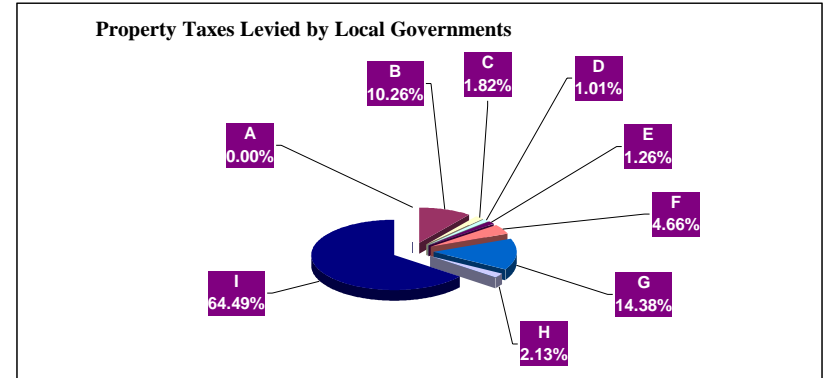
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

57 LOGAN COUNTY

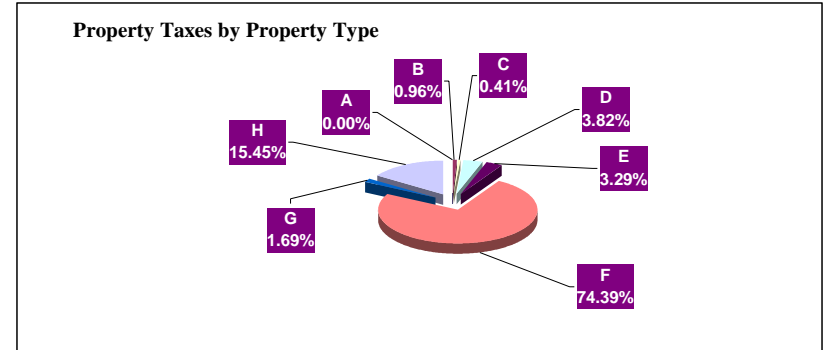
County Seat: Stapleton, NE
 County Population: 774
 Real Property Taxable Records: 1,431
 Personal Property Schedules: 143

2002 Levels of Value:
 Residential: 92%
 Commercial: --
 Agricultural: 74%

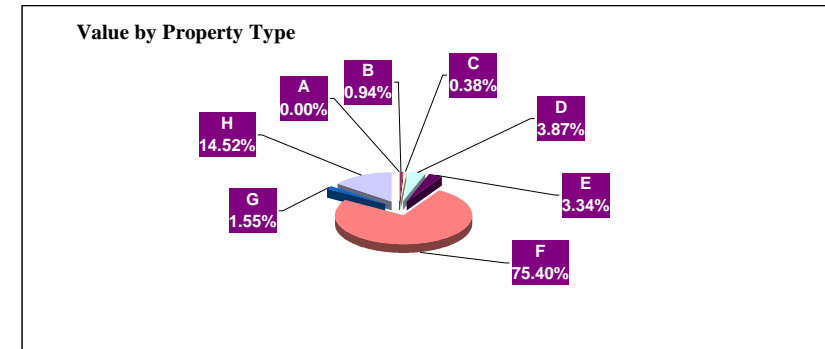
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	186,066,121	138,281	0.0743%	10.26%
C	FIRE DISTRICTS	89,823,562	24,492	0.0273%	1.82%
D	EDUC. SERV. UNIT	89,823,562	13,597	0.0151%	1.01%
E	NAT. RESOURCE DIST.	89,823,562	16,957	0.0189%	1.26%
F	COMMUNITY COLLEGE	89,823,562	62,877	0.0700%	4.66%
G	COUNTY	89,823,562	193,880	0.2158%	14.38%
H	CITY OR VILLAGE	6,874,024	28,750	0.4182%	2.13%
I	SCHOOL DISTRICTS	89,823,562	869,524	0.9680%	64.49%
	LOGAN COUNTY	89,823,562	1,348,358	1.5011%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	848,658	12,931	1.5236%	0.96%
C	COMM. & INDUST. EQUIP.	344,173	5,487	1.5943%	0.41%
D	AGRIC. MACH. & EQUIP.	3,477,835	51,460	1.4797%	3.82%
E	AG-OUTBLDG & FARMSITE LAND	2,999,489	44,387	1.4798%	3.29%
F	AGRICULTURAL LAND	67,723,854	1,002,982	1.4810%	74.39%
G	COMM., INDUST., & MINERAL	1,390,331	22,739	1.6355%	1.69%
H	RESIDENTIAL **	13,039,222	208,373	1.5980%	15.45%
	LOGAN COUNTY	89,823,562	1,348,358	1.5011%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	848,658	0.94%
C	COMM. & INDUST. EQUIP.	344,173	0.38%
D	AGRIC. MACH. & EQUIP.	3,477,835	3.87%
E	AG-OUTBLDG & FARMSITE LAND	2,999,489	3.34%
F	AGRICULTURAL LAND	67,723,854	75.40%
G	COMM., INDUST., & MINERAL	1,390,331	1.55%
H	RESIDENTIAL **	13,039,222	14.52%
	LOGAN COUNTY	89,823,562	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

57 LOGAN COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002	
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates				
COUNTY	83,864,370	89,823,562	5,959,192	7.11%	0.2001	0.2158				
TOWNSHIP	0	0	0							
CITY OR VILLAGE	6,654,298	6,874,024	219,726	3.30%	0.4203	0.4182				
FIRE DIST.	83,864,370	89,823,562	5,959,192	7.11%	0.0292	0.0273				
NAT. RESOURCE DIST.	83,864,370	89,823,562	5,959,192	7.11%	0.0198	0.0189				
MISC. DIST.	173,538,361	186,066,121	12,527,760	7.22%	0.0748	0.0743				
ED. SERV. UNIT	83,864,370	89,823,562	5,959,192	7.11%	0.0159	0.0151				
COMMUNITY COLLEGE	83,864,370	89,823,562	5,959,192	7.11%	0.0681	0.0700				
SCHOOLS, CLASS 1-5	83,864,370	89,823,562	5,959,192	7.11%	0.9700	0.9680				
SCHOOLS, CLASS 6	0	0	0							
SCHOOLS, BONDS	0	0	0							
LOGAN COUNTY	83,864,370	89,823,562	5,959,192	7.11%	1.4912	1.5011				

TAXES BY SUBDIVISION	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
COUNTY	13.42%	167,809	14.38%	193,880	26.67%	26,071	15.54%	0	167,809	0	193,880	0	15.54%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
CITY OR VILLAGE	2.24%	27,965	2.13%	28,750	0.80%	785	2.81%	0	27,965	0	28,750	0	2.81%	
FIRE DIST.	1.96%	24,481	1.82%	24,492	0.01%	11	0.05%	0	24,481	0	24,492	0	0.05%	
NAT. RESOURCE DIST.	1.33%	16,640	1.26%	16,957	0.32%	317	1.90%	0	16,640	0	16,957	0	1.90%	
MISC. DIST.	10.38%	129,771	10.26%	138,281	8.70%	8,509	6.56%	0	129,771	0	138,281	0	6.56%	
ED. SERV. UNIT	1.07%	13,330	1.01%	13,597	0.27%	267	2.00%	0	13,330	0	13,597	0	2.00%	
COMMUNITY COLLEGE	4.57%	57,102	4.66%	62,877	5.91%	5,775	10.11%	0	57,102	0	62,877	0	10.11%	
SCHOOLS, CLASS 1-5 *	65.05%	813,495	64.49%	869,524	57.31%	56,030	6.89%	0	813,495	0	869,524	0	6.89%	
SCHOOLS, CLASS 6 *	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
SCHOOLS, BONDS	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
LOGAN COUNTY	100.00%	1,250,593	100.00%	1,348,358	100.00%	97,765	7.82%	0	1,250,593	0	1,348,358	0	7.82%	

VALUE BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates					
AGLAND REAL	74.71%	62,651,028	75.40%	67,723,854	85.13%	5,072,826	8.10%	1.4707	1.4810					
AGIMPRV & FRMSITE	3.44%	2,881,485	3.34%	2,999,489	1.98%	118,004	4.10%	1.4753	1.4798					
RESIDENTIAL REAL **	14.71%	12,335,601	14.52%	13,039,222	11.81%	703,621	5.70%	1.5881	1.5980					
COMM.&IND.&MINRL REAL	1.56%	1,308,507	1.55%	1,390,331	1.37%	81,824	6.25%	1.6035	1.6355					
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0								
PUBLIC SERVICE REAL	0.22%	182,561	0.19%	168,490	-0.24%	(14,071)	-7.71%	1.4894	1.5074					
SUBTOTAL-REAL	94.63%	79,359,182	94.99%	85,321,386	100.05%	5,962,204	7.51%	1.4914	1.5014					
AGRIC PERSONAL	4.14%	3,471,861	3.87%	3,477,835	0.10%	5,974	0.17%	1.4777	1.4797					
COMM PERSONAL	0.40%	339,355	0.38%	344,173	0.08%	4,818	1.42%	1.5411	1.5943					
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0								
PUBLIC SERVICE PERSONAL	0.83%	693,972	0.76%	680,168	-0.23%	(13,804)	-1.99%	1.5144	1.5277					
SUBTOTAL - PERSONAL	5.37%	4,505,188	5.01%	4,502,176	-0.05%	(3,012)	-0.07%	1.4882	1.4957					
LOGAN COUNTY	100.00%	83,864,370	100.00%	89,823,562	100.00%	5,959,192	7.11%	1.4912	1.5011					

TAXES BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
AGLAND REAL	73.68%	921,437	74.39%	1,002,982	83.41%	81,545	8.85%	0	921,437	0	1,002,982	0	8.85%	
AGIMPRV & FRMSITE	3.40%	42,511	3.29%	44,387	1.92%	1,876	4.41%	0	42,511	0	44,387	0	4.41%	
RESIDENTIAL REAL **	15.66%	195,900	15.45%	208,373	12.76%	12,473	6.37%	0	195,900	0	208,373	0	6.37%	
COMM.&IND.&MINRL REAL	1.68%	20,982	1.69%	22,739	1.80%	1,757	8.37%	0	20,982	0	22,739	0	8.37%	
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
PUBLIC SERVICE REAL	0.22%	2,719	0.19%	2,540	-0.18%	(179)	-6.60%	0	2,719	0	2,540	0	-6.60%	
SUBTOTAL-REAL	94.64%	1,183,549	95.01%	1,281,020	99.70%	97,471	8.24%	0	1,183,549	0	1,281,020	0	8.24%	
AGRIC PERSONAL	4.10%	51,305	3.82%	51,460	0.16%	155	0.30%	0	51,305	0	51,460	0	0.30%	
COMM PERSONAL	0.42%	5,230	0.41%	5,487	0.26%	257	4.92%	0	5,230	0	5,487	0	4.92%	
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
PUBLIC SERVICE PERSONAL	0.84%	10,509	0.77%	10,391	-0.12%	(118)	-1.13%	0	10,509	0	10,391	0	-1.13%	
SUBTOTAL - PERSONAL	5.36%	67,044	4.99%	67,338	0.30%	294	0.44%	0	67,044	0	67,338	0	0.44%	
LOGAN COUNTY	100.00%	1,250,593	100.00%	1,348,358	100.00%	97,765	7.82%	0	1,250,593	0	1,348,358	0	7.82%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

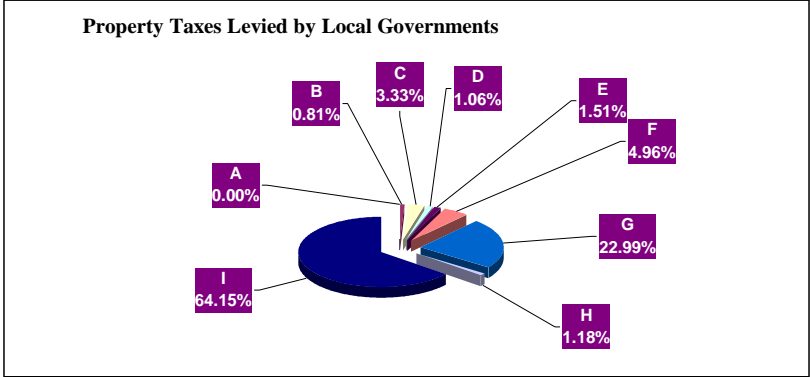
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

58 LOUP COUNTY

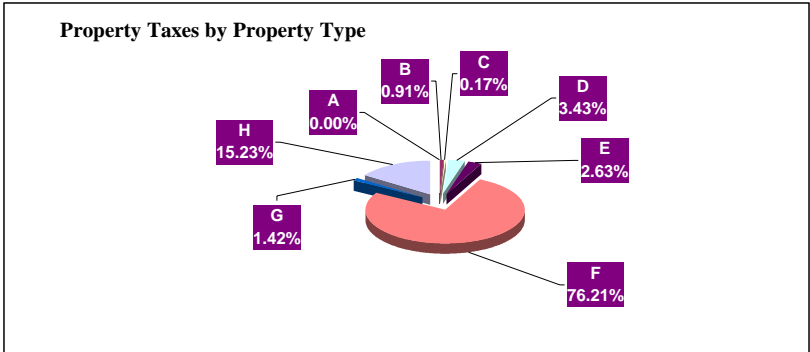
County Seat: Taylor, NE
 County Population: 712
 Real Property Taxable Records: 1,778
 Personal Property Schedules: 152

2002 Levels of Value:
 Residential: 99%
 Commercial: --
 Agricultural: --

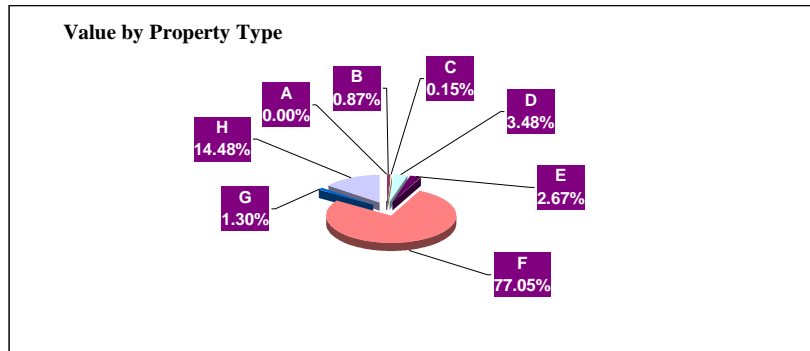
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	78,250,190	8,921	0.0114%	0.81%
C	FIRE DISTRICTS	78,250,190	36,729	0.0469%	3.33%
D	EDUC. SERV. UNIT	78,250,190	11,738	0.0150%	1.06%
E	NAT. RESOURCE DIST.	78,250,190	16,667	0.0213%	1.51%
F	COMMUNITY COLLEGE	78,250,190	54,775	0.0700%	4.96%
G	COUNTY	78,250,190	253,765	0.3243%	22.99%
H	CITY OR VILLAGE	2,611,295	13,054	0.4999%	1.18%
I	SCHOOL DISTRICTS	78,250,190	707,934	0.9047%	64.15%
	LOUP COUNTY	78,250,190	1,103,583	1.4103%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	679,850	9,991	1.4696%	0.91%
C	COMM. & INDUST. EQUIP.	113,485	1,885	1.6612%	0.17%
D	AGRIC. MACH. & EQUIP.	2,724,875	37,897	1.3908%	3.43%
E	AG-OUTBLDG & FARMSITE LAND	2,089,145	29,043	1.3902%	2.63%
F	AGRICULTURAL LAND	60,293,130	841,058	1.3949%	76.21%
G	COMM., INDUST., & MINERAL	1,015,690	15,661	1.5420%	1.42%
H	RESIDENTIAL **	11,334,015	168,047	1.4827%	15.23%
	LOUP COUNTY	78,250,190	1,103,583	1.4103%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	679,850	0.87%
C	COMM. & INDUST. EQUIP.	113,485	0.15%
D	AGRIC. MACH. & EQUIP.	2,724,875	3.48%
E	AG-OUTBLDG & FARMSITE LAND	2,089,145	2.67%
F	AGRICULTURAL LAND	60,293,130	77.05%
G	COMM., INDUST., & MINERAL	1,015,690	1.30%
H	RESIDENTIAL **	11,334,015	14.48%
	LOUP COUNTY	78,250,190	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

58 LOUP COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002	
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates				
COUNTY	76,708,475	78,250,190	1,541,715	2.01%	0.3634	0.3243				
TOWNSHIP	0	0	0							
CITY OR VILLAGE	2,543,000	2,611,295	68,295	2.69%	0.4500	0.4999				
FIRE DIST.	76,708,475	78,250,190	1,541,715	2.01%	0.0372	0.0469				
NAT. RESOURCE DIST.	76,708,475	78,250,190	1,541,715	2.01%	0.0233	0.0213				
MISC. DIST.	76,708,475	78,250,190	1,541,715	2.01%	0.0188	0.0114				
ED. SERV. UNIT	76,708,475	78,250,190	1,541,715	2.01%	0.0150	0.0150				
COMMUNITY COLLEGE	76,708,475	78,250,190	1,541,715	2.01%	0.0681	0.0700				
SCHOOLS, CLASS 1-5	76,708,475	78,250,190	1,541,715	2.01%	0.9824	0.9047				
SCHOOLS, CLASS 6	0	0	0							
SCHOOLS, BONDS	0	0	0							
LOUP COUNTY	76,708,475	78,250,190	1,541,715	2.01%	1.5231	1.4103				

TAXES BY SUBDIVISION	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
COUNTY	23.86%	278,759	22.99%	253,765	38.58%	(24,993)	-8.97%	0	278,759	0	253,765	0	-8.97%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
CITY OR VILLAGE	0.98%	11,444	1.18%	13,054	-2.49%	1,610	14.07%	0	11,444	0	13,054	0	14.07%	
FIRE DIST.	2.44%	28,514	3.33%	36,729	-12.68%	8,215	28.81%	0	28,514	0	36,729	0	28.81%	
NAT. RESOURCE DIST.	1.53%	17,873	1.51%	16,667	1.86%	(1,206)	-6.75%	0	17,873	0	16,667	0	-6.75%	
MISC. DIST.	1.23%	14,421	0.81%	8,921	8.49%	(5,501)	-38.14%	0	14,421	0	8,921	0	-38.14%	
ED. SERV. UNIT	0.98%	11,506	1.06%	11,738	-0.36%	231	2.01%	0	11,506	0	11,738	0	2.01%	
COMMUNITY COLLEGE	4.47%	52,238	4.96%	54,775	-3.92%	2,537	4.86%	0	52,238	0	54,775	0	4.86%	
SCHOOLS, CLASS 1-5 *	64.50%	753,616	64.15%	707,934	70.51%	(45,682)	-6.06%	0	753,616	0	707,934	0	-6.06%	
SCHOOLS, CLASS 6 *	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
SCHOOLS, BONDS	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
LOUP COUNTY	100.00%	1,168,371	100.00%	1,103,583	100.00%	(64,788)	-5.55%	0	1,168,371	0	1,103,583	0	-5.55%	

VALUE BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates					
AGLAND REAL	78.61%	60,300,215	77.05%	60,293,130	-0.46%	(7,085)	-0.01%	1.5079	1.3949					
AGIMPRV & FRMSITE	2.73%	2,093,070	2.67%	2,089,145	-0.25%	(3,925)	-0.19%	1.5092	1.3902					
RESIDENTIAL REAL **	14.22%	10,905,635	14.48%	11,334,015	27.79%	428,380	3.93%	1.5968	1.4827					
COMM.&IND.&MINRL REAL	0.52%	395,685	1.30%	1,015,690	40.22%	620,005	156.69%	1.8395	1.5420					
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0								
PUBLIC SERVICE REAL	0.19%	142,815	0.18%	139,305	-0.23%	(3,510)	-2.46%	1.7955	1.4209					
SUBTOTAL-REAL	96.26%	73,837,420	95.68%	74,871,285	67.06%	1,033,865	1.40%	1.5234	1.4101					
AGRIC PERSONAL	3.01%	2,312,390	3.48%	2,724,875	26.75%	412,485	17.84%	1.5106	1.3908					
COMM PERSONAL	0.16%	119,185	0.15%	113,485	-0.37%	(5,700)	-4.78%	1.6499	1.6612					
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0								
PUBLIC SERVICE PERSONAL	0.57%	439,480	0.69%	540,545	6.56%	101,065	23.00%	1.5167	1.4821					
SUBTOTAL - PERSONAL	3.74%	2,871,055	4.32%	3,378,905	32.94%	507,850	17.69%	1.5173	1.4145					
LOUP COUNTY	100.00%	76,708,475	100.00%	78,250,190	100.00%	1,541,715	2.01%	1.5231	1.4103					

TAXES BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
AGLAND REAL	77.82%	909,240	76.21%	841,058	105.24%	(68,182)	-7.50%	0	909,240	0	841,058	0	-7.50%	
AGIMPRV & FRMSITE	2.70%	31,590	2.63%	29,043	3.93%	(2,546)	-8.06%	0	31,590	0	29,043	0	-8.06%	
RESIDENTIAL REAL **	14.90%	174,136	15.23%	168,047	9.40%	(6,089)	-3.50%	0	174,136	0	168,047	0	-3.50%	
COMM.&IND.&MINRL REAL	0.62%	7,279	1.42%	15,661	-12.94%	8,383	115.17%	0	7,279	0	15,661	0	115.17%	
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
PUBLIC SERVICE REAL	0.22%	2,564	0.18%	1,979	0.90%	(585)	-22.81%	0	2,564	0	1,979	0	-22.81%	
SUBTOTAL-REAL	96.27%	1,124,808	95.67%	1,055,790	106.53%	(69,019)	-6.14%	0	1,124,808	0	1,055,790	0	-6.14%	
AGRIC PERSONAL	2.99%	34,931	3.43%	37,897	-4.58%	2,966	8.49%	0	34,931	0	37,897	0	8.49%	
COMM PERSONAL	0.17%	1,966	0.17%	1,885	0.13%	(81)	-4.13%	0	1,966	0	1,885	0	-4.13%	
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
PUBLIC SERVICE PERSONAL	0.57%	6,666	0.73%	8,012	-2.08%	1,346	20.19%	0	6,666	0	8,012	0	20.19%	
SUBTOTAL - PERSONAL	3.73%	43,563	4.33%	47,794	-6.53%	4,231	9.71%	0	43,563	0	47,794	0	9.71%	
LOUP COUNTY	100.00%	1,168,371	100.00%	1,103,583	100.00%	(64,788)	-5.55%	0	1,168,371	0	1,103,583	0	-5.55%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

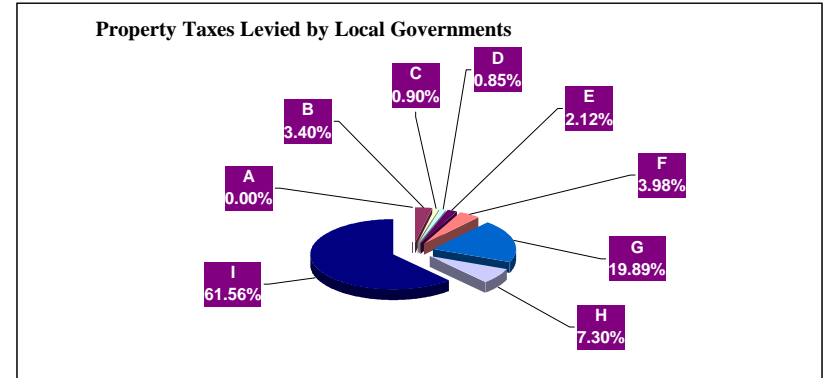
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

59 MADISON COUNTY

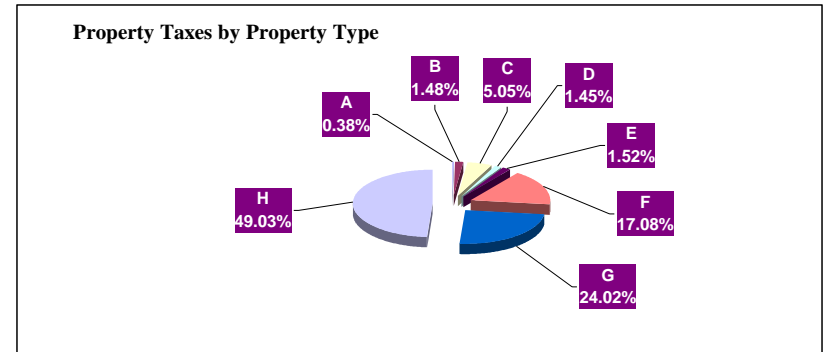
County Seat: Madison, NE
 County Population: 35,226
 Real Property Taxable Records: 16,989
 Personal Property Schedules: 2,612

2002 Levels of Value:
 Residential: 94%
 Commercial: 95%
 Agricultural: 76%

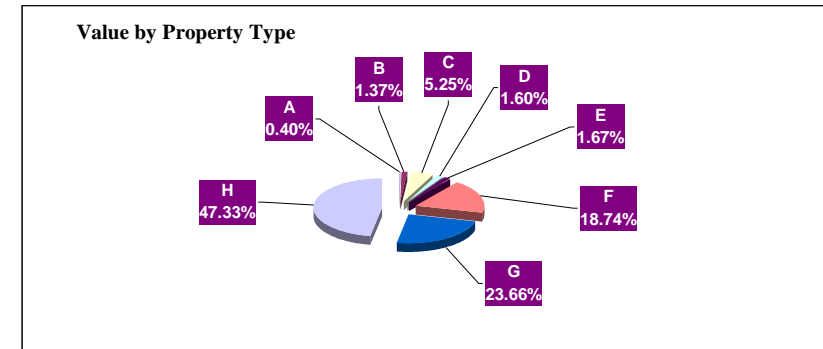
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	3,437,938,371	977,407	0.0284%	3.40%
C	FIRE DISTRICTS	667,809,311	258,543	0.0387%	0.90%
D	EDUC. SERV. UNIT	1,635,687,661	245,191	0.0150%	0.85%
E	NAT. RESOURCE DIST.	1,635,687,661	607,982	0.0372%	2.12%
F	COMMUNITY COLLEGE	1,635,687,661	1,144,983	0.0700%	3.98%
G	COUNTY	1,635,687,661	5,717,856	0.3496%	19.89%
H	CITY OR VILLAGE	967,878,350	2,098,429	0.2168%	7.30%
I	SCHOOL DISTRICTS	1,635,687,661	17,693,147	1.0817%	61.56%
	MADISON COUNTY	1,635,687,661	28,743,538	1.7573%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	6,499,228	109,044	1.6778%	0.38%
B	PUBLIC SERVIC ENTITIES	22,330,601	426,546	1.9101%	1.48%
C	COMM. & INDUST. EQUIP.	85,830,235	1,451,201	1.6908%	5.05%
D	AGRIC. MACH. & EQUIP.	26,098,491	416,763	1.5969%	1.45%
E	AG-OUTBLDG & FARMSITE LAND	27,304,720	436,103	1.5972%	1.52%
F	AGRICULTURAL LAND	306,499,276	4,908,435	1.6015%	17.08%
G	COMM., INDUST., & MINERAL	387,013,533	6,903,439	1.7838%	24.02%
H	RESIDENTIAL **	774,111,577	14,092,007	1.8204%	49.03%
	MADISON COUNTY	1,635,687,661	28,743,538	1.7573%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	6,499,228	0.40%
B	PUBLIC SERVIC ENTITIES	22,330,601	1.37%
C	COMM. & INDUST. EQUIP.	85,830,235	5.25%
D	AGRIC. MACH. & EQUIP.	26,098,491	1.60%
E	AG-OUTBLDG & FARMSITE LAND	27,304,720	1.67%
F	AGRICULTURAL LAND	306,499,276	18.74%
G	COMM., INDUST., & MINERAL	387,013,533	23.66%
H	RESIDENTIAL **	774,111,577	47.33%
	MADISON COUNTY	1,635,687,661	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

59 MADISON COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	1,553,223,070	1,635,687,661	82,464,591	5.31%			0.3097	0.3496				
TOWNSHIP	0	0	0									
CITY OR VILLAGE	906,293,302	967,878,350	61,585,048	6.80%			0.2170	0.2168				
FIRE DIST.	646,929,768	667,809,311	20,879,543	3.23%			0.0386	0.0387				
NAT. RESOURCE DIST.	1,553,223,070	1,635,687,661	82,464,591	5.31%			0.0384	0.0372				
MISC. DIST.	3,246,284,978	3,437,938,371	191,653,393	5.90%			0.0244	0.0284				
ED. SERV. UNIT	1,553,223,070	1,635,687,661	82,464,591	5.31%			0.0150	0.0150				
COMMUNITY COLLEGE	1,553,223,070	1,635,687,661	82,464,591	5.31%			0.0685	0.0700				
SCHOOLS, CLASS 1-5	1,553,223,070	1,635,687,661	82,464,591	5.31%			1.0093	1.0101				
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	1,365,002,690	1,247,593,970	(117,408,720)	-8.60%			0.0985	0.0938				
MADISON COUNTY	1,553,223,070	1,635,687,661	82,464,591	5.31%			1.7212	1.7573				

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
COUNTY	17.99%	4,809,710	5,717,856	45.18%	908,146	18.88%	0	4,809,710	0	5,717,856	18.88%			
TOWNSHIP	0.00%	0	0	0.00%	0		0	0	0	0				
CITY OR VILLAGE	7.36%	1,966,996	2,098,429	6.54%	131,433	6.68%	738,456	1,228,541	738,430	1,359,999	0.00%	10.70%		
FIRE DIST.	0.93%	249,526	258,543	0.45%	9,017	3.61%	0	249,526	18,726	239,816	100.00%	-3.89%		
NAT. RESOURCE DIST.	2.23%	595,902	607,982	0.60%	12,080	2.03%	0	595,902	0	607,982		2.03%		
MISC. DIST.	2.97%	793,296	977,407	9.16%	184,111	23.21%	1,560	791,736	1,560	975,847	0.00%	23.25%		
ED. SERV. UNIT	0.87%	232,827	245,191	0.62%	12,364	5.31%	0	232,827	0	245,191		5.31%		
COMMUNITY COLLEGE	3.98%	1,064,081	1,144,983	4.02%	80,902	7.60%	0	1,064,081	0	1,144,983		7.60%		
SCHOOLS, CLASS 1-5 *	58.64%	15,676,988	16,522,334	42.06%	845,346	5.39%	0	15,676,988	0	16,522,334		5.39%		
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0				
SCHOOLS, BONDS	5.03%	1,344,214	1,170,813	-8.63%	(173,401)	-12.90%	1,344,214	0	1,170,813	0	-12.90%			
MADISON COUNTY	100.00%	26,733,541	28,743,538	100.00%	2,009,997	7.52%	2,084,230	24,649,310	1,929,530	26,814,008	-7.42%	8.78%		

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates									
AGLAND REAL	19.85%	308,241,579	306,499,276	-2.11%	(1,742,303)	-0.57%		1.5435	1.6015					
AGIMPRV & FRMSITE	1.66%	25,847,106	27,304,720	1.77%	1,457,614	5.64%		1.5358	1.5972					
RESIDENTIAL REAL **	47.81%	742,620,263	774,111,577	47.33%	31,491,314	4.24%		1.7877	1.8204					
COMM.&IND.&MINRL REAL	22.19%	344,650,367	387,013,533	51.37%	42,363,166	12.29%		1.7620	1.7838					
RAILROAD REAL	0.31%	4,766,043	5,313,376	0.66%	547,333	11.48%		1.6463	1.6782					
PUBLIC SERVICE REAL	0.19%	2,947,223	3,140,447	0.23%	193,224	6.56%		1.8253	1.8747					
SUBTOTAL-REAL	92.01%	1,429,072,581	1,503,382,929	90.11%	74,310,348	5.20%		1.7239	1.7619					
AGRIC PERSONAL	1.66%	25,835,553	26,098,491	0.32%	262,938	1.02%		1.5442	1.5969					
COMM PERSONAL	5.02%	77,960,179	85,830,235	9.54%	7,870,056	10.09%		1.6926	1.6908					
RAILROAD PERSONAL	0.07%	1,088,989	1,185,852	0.12%	96,863	8.89%		1.6427	1.6759					
PUBLIC SERVICE PERSONAL	1.24%	19,265,768	19,190,154	-0.09%	(75,614)	-0.39%		1.8768	1.9159					
SUBTOTAL - PERSONAL	7.99%	124,150,489	132,304,732	9.89%	8,154,243	6.57%		1.6898	1.7048					
MADISON COUNTY	100.00%	1,553,223,070	1,635,687,661	100.00%	82,464,591	5.31%		1.7212	1.7573					

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
AGLAND REAL	17.80%	4,757,696	4,908,435	7.50%	150,739	3.17%		160,782	4,596,914	123,434	4,785,001	-23.23%	4.09%	
AGIMPRV & FRMSITE	1.48%	396,955	436,103	1.52%	39,148	9.86%		13,254	383,701	10,242	425,861	-22.72%	10.99%	
RESIDENTIAL REAL **	49.66%	13,276,086	14,092,007	40.59%	815,921	6.15%		1,200,933	12,075,153	1,103,045	12,988,962	-8.15%	7.57%	
COMM.&IND.&MINRL REAL	22.72%	6,072,592	6,903,439	41.34%	830,847	13.68%		555,402	5,517,190	557,742	6,345,696	0.42%	15.02%	
RAILROAD REAL	0.29%	78,465	89,170	0.53%	10,704	13.64%		4,570	73,896	4,656	84,514	1.90%	14.37%	
PUBLIC SERVICE REAL	0.20%	53,795	58,875	0.25%	5,080	9.44%		4,676	49,119	4,439	54,436	-5.07%	10.83%	
SUBTOTAL-REAL	92.15%	24,635,589	26,488,029	92.16%	1,852,440	7.52%		1,939,617	22,695,973	1,803,559	24,684,470	-7.01%	8.76%	
AGRIC PERSONAL	1.49%	398,956	416,763	0.89%	17,806	4.46%		12,686	386,270	8,587	408,175	-32.31%	5.67%	
COMM PERSONAL	4.94%	1,319,531	1,451,201	6.55%	131,670	9.98%		98,730	1,220,801	88,311	1,362,889	-10.55%	11.64%	
RAILROAD PERSONAL	0.07%	17,889	19,874	0.10%	1,985	11.09%		1,017	16,872	1,020	18,854	0.28%	11.75%	
PUBLIC SERVICE PERSONAL	1.35%	361,575	367,671	0.30%	6,096	1.69%		32,180	329,395	28,052	339,619	-12.83%	3.10%	
SUBTOTAL - PERSONAL	7.85%	2,097,951	2,255,509	7.84%	157,557	7.51%		144,614	1,953,337	125,971	2,129,538	-12.89%	9.02%	
MADISON COUNTY	100.00%	26,733,541	28,743,538	100.00%	2,009,997	7.52%		2,084,230	24,649,310	1,929,530	26,814,008	-7.42%	8.78%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

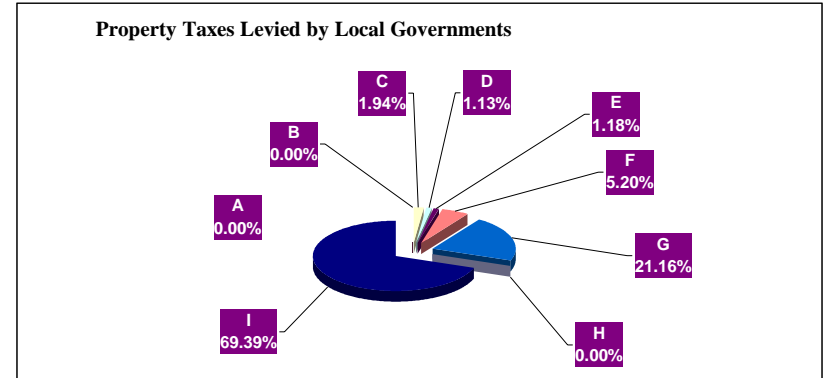
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

60 MCPHERSON COUNTY

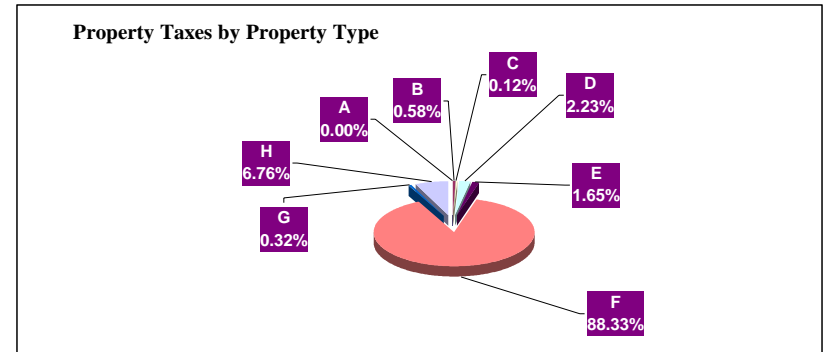
County Seat: Tryon, NE
 County Population: 533
 Real Property Taxable Records: 1,593
 Personal Property Schedules: 110

2002 Levels of Value:
 Residential: --
 Commercial: --
 Agricultural: 77%

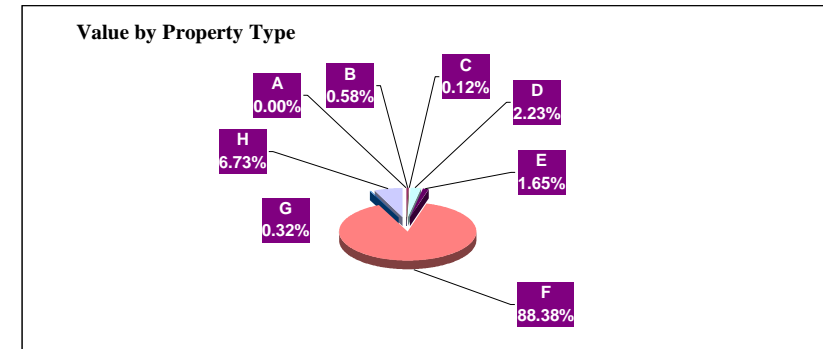
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	0	0		0.00%
C	FIRE DISTRICTS	93,609,296	24,480	0.0262%	1.94%
D	EDUC. SERV. UNIT	93,609,296	14,205	0.0152%	1.13%
E	NAT. RESOURCE DIST.	93,609,296	14,869	0.0159%	1.18%
F	COMMUNITY COLLEGE	93,609,296	65,527	0.0700%	5.20%
G	COUNTY	93,609,296	266,855	0.2851%	21.16%
H	CITY OR VILLAGE	0	0		0.00%
I	SCHOOL DISTRICTS	93,609,297	874,984	0.9347%	69.39%
	MCPHERSON COUNTY	93,609,296	1,260,920	1.3470%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	539,233	7,299	1.3536%	0.58%
C	COMM. & INDUST. EQUIP.	110,377	1,481	1.3418%	0.12%
D	AGRIC. MACH. & EQUIP.	2,089,296	28,130	1.3464%	2.23%
E	AG-OUTBLDG & FARMSITE LAND	1,545,010	20,845	1.3492%	1.65%
F	AGRICULTURAL LAND	82,730,412	1,113,828	1.3463%	88.33%
G	COMM., INDUST., & MINERAL	297,657	4,055	1.3623%	0.32%
H	RESIDENTIAL **	6,297,311	85,282	1.3543%	6.76%
	MCPHERSON COUNTY	93,609,296	1,260,920	1.3470%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	539,233	0.58%
C	COMM. & INDUST. EQUIP.	110,377	0.12%
D	AGRIC. MACH. & EQUIP.	2,089,296	2.23%
E	AG-OUTBLDG & FARMSITE LAND	1,545,010	1.65%
F	AGRICULTURAL LAND	82,730,412	88.38%
G	COMM., INDUST., & MINERAL	297,657	0.32%
H	RESIDENTIAL **	6,297,311	6.73%
	MCPHERSON COUNTY	93,609,296	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

60 MCPHERSON COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002	
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates				
COUNTY	87,142,030	93,609,296	6,467,266	7.42%	0.3132	0.2851				
TOWNSHIP	0	0	0							
CITY OR VILLAGE	0	0	0							
FIRE DIST.	87,142,030	93,609,296	6,467,266	7.42%	0.0436	0.0262				
NAT. RESOURCE DIST.	87,142,030	93,609,296	6,467,266	7.42%	0.0166	0.0159				
MISC. DIST.	0	0	0							
ED. SERV. UNIT	87,142,030	93,609,296	6,467,266	7.42%	0.0161	0.0152				
COMMUNITY COLLEGE	87,142,030	93,609,296	6,467,266	7.42%	0.0681	0.0700				
SCHOOLS, CLASS 1-5	87,142,030	93,609,297	6,467,267	7.42%	0.8973	0.8918				
SCHOOLS, CLASS 6	85,422,062	91,732,755	6,310,693	7.39%						
SCHOOLS, BONDS	83,031,723	89,195,763	6,164,040	7.42%	0.0478	0.0451				
MCPHERSON COUNTY	87,142,030	93,609,296	6,467,266	7.42%	1.4005	1.3470				

TAXES BY SUBDIVISION	2001		2002		'01-'02		2001		2002		%Chg		
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	2002 % of Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond
COUNTY	22.36%	272,928	21.16%	266,855	-14.98%	(6,073)	-2.23%	0	272,928	0	266,855	0	-2.23%
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	
CITY OR VILLAGE	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	
FIRE DIST.	3.11%	37,964	1.94%	24,480	-33.27%	(13,485)	-35.52%	0	37,964	0	24,480	0	-35.52%
NAT. RESOURCE DIST.	1.18%	14,454	1.18%	14,869	1.02%	415	2.87%	0	14,454	0	14,869	0	2.87%
MISC. DIST.	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	
ED. SERV. UNIT	1.15%	14,072	1.13%	14,205	0.33%	133	0.94%	0	14,072	0	14,205	0	0.94%
COMMUNITY COLLEGE	4.86%	59,333	5.20%	65,527	15.28%	6,194	10.44%	0	59,333	0	65,527	0	10.44%
SCHOOLS, CLASS 1-5 *	64.07%	781,906	66.21%	834,800	130.50%	52,894	6.76%	0	781,906	0	834,800	0	6.76%
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0	0	
SCHOOLS, BONDS	3.26%	39,730	3.19%	40,184	1.12%	454	1.14%	39,730	0	40,184	0	0	1.14%
MCPHERSON COUNTY	100.00%	1,220,387	100.00%	1,260,920	100.00%	40,532	3.32%	39,730	1,180,657	40,184	1,220,736	1.14%	3.39%

VALUE BY SECTOR	2001		2002		'01-'02		2001		2002		%Chg		
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	2002 % of Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates				
AGLAND REAL	88.67%	77,267,442	88.38%	82,730,412	84.47%	5,462,970	7.07%	1.3999	1.3463				
AGIMPRV & FRMSITE	1.63%	1,416,347	1.65%	1,545,010	1.99%	128,663	9.08%	1.4007	1.3492				
RESIDENTIAL REAL **	6.89%	6,008,317	6.73%	6,297,311	4.47%	288,994	4.81%	1.4071	1.3543				
COMM.&IND.&MINRL REAL	0.34%	295,722	0.32%	297,657	0.03%	1,935	0.65%	1.4151	1.3623				
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0							
PUBLIC SERVICE REAL	0.08%	68,012	0.07%	67,193	-0.01%	(819)	-1.20%	1.4064	1.3534				
SUBTOTAL-REAL	97.61%	85,055,840	97.15%	90,937,583	90.95%	5,881,743	6.92%	1.4005	1.3470				
AGRIC PERSONAL	1.75%	1,525,835	2.23%	2,089,296	8.71%	563,461	36.93%	1.3991	1.3464				
COMM PERSONAL	0.10%	88,213	0.12%	110,377	0.34%	22,164	25.13%	1.3935	1.3418				
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0							
PUBLIC SERVICE PERSONAL	0.54%	472,142	0.50%	472,040	0.00%	(102)	-0.02%	1.4069	1.3537				
SUBTOTAL - PERSONAL	2.39%	2,086,190	2.85%	2,671,713	9.05%	585,523	28.07%	1.4007	1.3475				
MCPHERSON COUNTY	100.00%	87,142,030	100.00%	93,609,296	100.00%	6,467,266	7.42%	1.4005	1.3470				

TAXES BY SECTOR	2001		2002		'01-'02		2001		2002		%Chg		
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	2002 % of Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond
AGLAND REAL	88.63%	1,081,642	88.33%	1,113,828	79.41%	32,186	2.98%	35,349	1,046,293	35,646	1,078,182	0.84%	3.05%
AGIMPRV & FRMSITE	1.63%	19,839	1.65%	20,845	2.48%	1,006	5.07%	628	19,212	620	20,226	-1.25%	5.28%
RESIDENTIAL REAL **	6.93%	84,544	6.76%	85,282	1.82%	737	0.87%	2,687	81,857	2,659	82,623	-1.05%	0.94%
COMM.&IND.&MINRL REAL	0.34%	4,185	0.32%	4,055	-0.32%	(130)	-3.11%	142	4,043	134	3,921	-5.23%	-3.03%
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	
PUBLIC SERVICE REAL	0.08%	957	0.07%	909	-0.12%	(47)	-4.93%	31	926	29	881	-6.97%	-4.86%
SUBTOTAL-REAL	97.61%	1,191,167	97.14%	1,224,919	83.27%	33,752	2.83%	38,836	1,152,331	39,087	1,185,832	0.65%	2.91%
AGRIC PERSONAL	1.75%	21,349	2.23%	28,130	16.73%	6,781	31.76%	638	20,711	846	27,284	32.60%	31.74%
COMM PERSONAL	0.10%	1,229	0.12%	1,481	0.62%	252	20.48%	42	1,187	50	1,431	17.82%	20.58%
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	
PUBLIC SERVICE PERSONAL	0.54%	6,643	0.51%	6,390	-0.62%	(253)	-3.80%	214	6,429	201	6,189	-5.84%	-3.74%
SUBTOTAL - PERSONAL	2.39%	29,220	2.86%	36,001	16.73%	6,780	23.20%	894	28,327	1,097	34,904	22.71%	23.22%
MCPHERSON COUNTY	100.00%	1,220,387	100.00%	1,260,920	100.00%	40,532	3.32%	39,730	1,180,657	40,184	1,220,736	1.14%	3.39%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

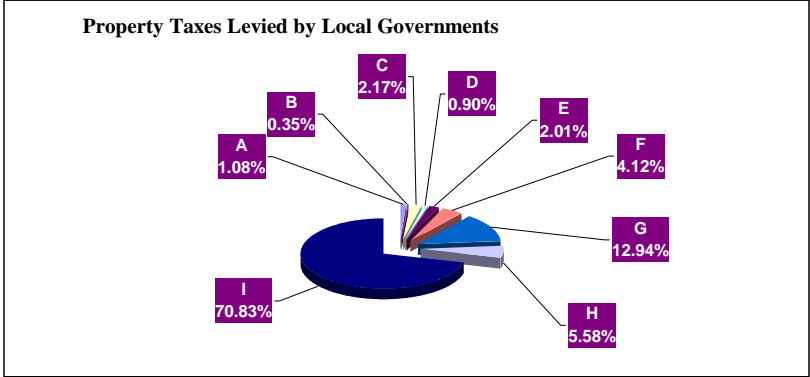
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

61 MERRICK COUNTY

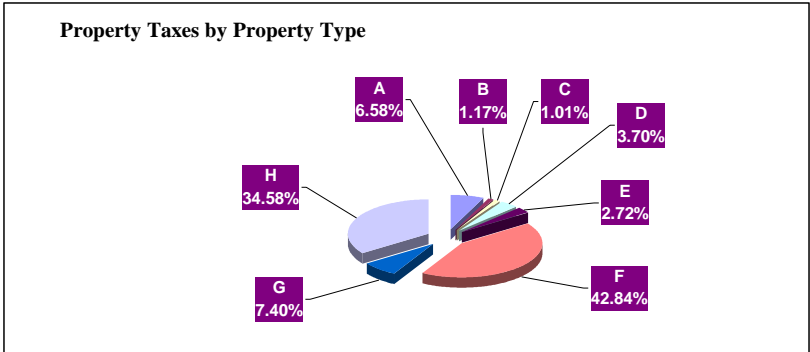
County Seat: Central City, NE
 County Population: 8,204
 Real Property Taxable Records: 6,757
 Personal Property Schedules: 1,225

2002 Levels of Value:
 Residential: 94%
 Commercial: 95%
 Agricultural: 76%

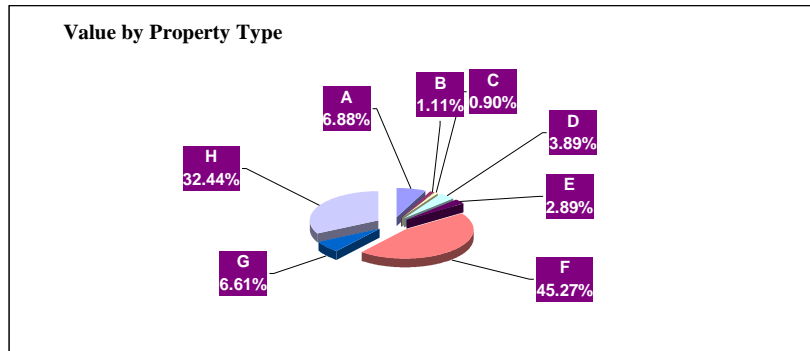
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	495,542,172	106,510	0.0215%	1.08%
B	MISCELLANEOUS DIST.	579,275,801	34,691	0.0060%	0.35%
C	FIRE DISTRICTS	478,355,267	213,704	0.0447%	2.17%
D	EDUC. SERV. UNIT	578,736,887	88,474	0.0153%	0.90%
E	NAT. RESOURCE DIST.	578,736,887	197,939	0.0342%	2.01%
F	COMMUNITY COLLEGE	578,736,887	405,118	0.0700%	4.12%
G	COUNTY	578,736,887	1,271,850	0.2198%	12.94%
H	CITY OR VILLAGE	117,183,550	548,602	0.4682%	5.58%
I	SCHOOL DISTRICTS	578,736,887	6,961,012	1.2028%	70.83%
	MERRICK COUNTY	578,736,887	9,827,901	1.6982%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	39,790,134	646,694	1.6253%	6.58%
B	PUBLIC SERVIC ENTITIES	6,440,592	114,734	1.7814%	1.17%
C	COMM. & INDUST. EQUIP.	5,219,269	99,346	1.9034%	1.01%
D	AGRIC. MACH. & EQUIP.	22,535,277	363,228	1.6118%	3.70%
E	AG-OUTBLDG & FARMSITE LAND	16,742,895	267,592	1.5982%	2.72%
F	AGRICULTURAL LAND	262,015,110	4,209,787	1.6067%	42.84%
G	COMM., INDUST., & MINERAL	38,227,350	727,640	1.9035%	7.40%
H	RESIDENTIAL **	187,766,260	3,398,879	1.8102%	34.58%
	MERRICK COUNTY	578,736,887	9,827,901	1.6982%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	39,790,134	6.88%
B	PUBLIC SERVIC ENTITIES	6,440,592	1.11%
C	COMM. & INDUST. EQUIP.	5,219,269	0.90%
D	AGRIC. MACH. & EQUIP.	22,535,277	3.89%
E	AG-OUTBLDG & FARMSITE LAND	16,742,895	2.89%
F	AGRICULTURAL LAND	262,015,110	45.27%
G	COMM., INDUST., & MINERAL	38,227,350	6.61%
H	RESIDENTIAL **	187,766,260	32.44%
	MERRICK COUNTY	578,736,887	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

61 MERRICK COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	567,956,848	578,736,887	10,780,039	1.90%			0.2211	0.2198				
TOWNSHIP	486,115,235	495,542,172	9,426,937	1.94%			0.0325	0.0215				
CITY OR VILLAGE	115,693,037	117,183,550	1,490,513	1.29%			0.4643	0.4682				
FIRE DIST.	468,993,712	478,355,267	9,361,555	2.00%			0.0449	0.0447				
NAT. RESOURCE DIST.	567,956,848	578,736,887	10,780,039	1.90%			0.0337	0.0342				
MISC. DIST.	568,499,712	579,275,801	10,776,089	1.90%			0.0060	0.0060				
ED. SERV. UNIT	567,956,848	578,736,887	10,780,039	1.90%			0.0160	0.0153				
COMMUNITY COLLEGE	567,956,848	578,736,887	10,780,039	1.90%			0.0704	0.0700				
SCHOOLS, CLASS 1-5	567,956,848	578,736,887	10,780,039	1.90%			1.1171	1.1036				
SCHOOLS, CLASS 6	77,982,018	80,624,653	2,642,635	3.39%								
SCHOOLS, BONDS	493,188,663	502,663,594	9,474,931	1.92%			0.1209	0.1143				
MERRICK COUNTY	567,956,848	578,736,887	10,780,039	1.90%			1.7287	1.6982				

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
COUNTY	12.79%	1,256,003	1,271,850	166.61%	15,847	1.26%	0	1,256,003	0	1,271,850	0	1.26%		
TOWNSHIP	1.61%	157,831	106,510	-539.56%	(51,321)	-32.52%	0	157,831	0	106,510	0	-32.52%		
CITY OR VILLAGE	5.47%	537,187	548,602	120.01%	11,415	2.12%	43,999	493,188	33,795	514,807	514,807	-23.19%	4.38%	
FIRE DIST.	2.15%	210,777	213,704	30.78%	2,928	1.39%	16,472	194,305	16,567	197,137	197,137	0.58%	1.46%	
NAT. RESOURCE DIST.	1.95%	191,336	197,939	69.42%	6,603	3.45%	0	191,336	0	197,939	197,939		3.45%	
MISC. DIST.	0.35%	33,892	34,691	8.40%	799	2.36%	0	33,892	0	34,691	34,691		2.36%	
ED. SERV. UNIT	0.93%	90,851	88,474	-24.99%	(2,377)	-2.62%	0	90,851	0	88,474	0		-2.62%	
COMMUNITY COLLEGE	4.07%	400,007	405,118	53.74%	5,111	1.28%	0	400,007	0	405,118	0		1.28%	
SCHOOLS, CLASS 1-5 *	64.62%	6,344,434	6,386,709	444.46%	42,275	0.67%	0	6,344,434	0	6,386,709	6,386,709		0.67%	
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0	0			
SCHOOLS, BONDS	6.07%	596,072	574,303	-228.87%	(21,769)	-3.65%	596,072	0	574,303	0			-3.65%	
MERRICK COUNTY	100.00%	9,818,389	9,827,901	100.00%	9,512	0.10%	656,543	9,161,846	624,666	9,203,234	9,203,234	-4.86%	0.45%	

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE	TOTAL VALUE	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
AGLAND REAL	46.07%	261,636,500	262,015,110	3.51%	378,610	0.14%		1.6392	1.6067					
AGIMPRV & FRMSITE	2.95%	16,731,235	16,742,895	0.11%	11,660	0.07%		1.6263	1.5982					
RESIDENTIAL REAL **	31.98%	181,654,165	187,766,260	56.70%	6,112,095	3.36%		1.8414	1.8102					
COMM.&IND.&MINRL REAL	6.40%	36,329,205	38,227,350	17.61%	1,898,145	5.22%		1.9511	1.9035					
RAILROAD REAL	5.14%	29,170,451	32,153,001	27.67%	2,982,550	10.22%		1.6438	1.6252					
PUBLIC SERVICE REAL	0.16%	899,903	1,003,369	0.96%	103,466	11.50%		1.8296	1.8178					
SUBTOTAL-REAL	92.69%	526,421,459	537,907,985	106.55%	11,486,526	2.18%		1.7307	1.7000					
AGRIC PERSONAL	4.10%	23,301,159	22,535,277	-7.10%	(765,882)	-3.29%		1.6487	1.6118					
COMM PERSONAL	1.03%	5,865,870	5,219,269	-6.00%	(646,601)	-11.02%		1.9045	1.9034					
RAILROAD PERSONAL	1.25%	7,082,251	7,637,133	5.15%	554,882	7.83%		1.6439	1.6254					
PUBLIC SERVICE PERSONAL	0.93%	5,286,109	5,437,223	1.40%	151,114	2.86%		1.8071	1.7747					
SUBTOTAL - PERSONAL	7.31%	41,535,389	40,828,902	-6.55%	(706,487)	-1.70%		1.7042	1.6733					
MERRICK COUNTY	100.00%	567,956,848	578,736,887	100.00%	10,780,039	1.90%		1.7287	1.6982					

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
AGLAND REAL	43.68%	4,288,696	4,209,787	-829.61%	(78,909)	-1.84%		275,206	4,013,490	259,604	3,950,183	-5.67%	-1.58%	
AGIMPRV & FRMSITE	2.77%	272,098	267,592	-47.37%	(4,506)	-1.66%		18,032	254,066	17,015	250,577	-5.64%	-1.37%	
RESIDENTIAL REAL **	34.07%	3,344,945	3,398,879	567.04%	53,934	1.61%		237,538	3,107,407	230,111	3,168,768	-3.13%	1.97%	
COMM.&IND.&MINRL REAL	7.22%	708,836	727,640	197.70%	18,804	2.65%		46,809	662,027	40,217	687,423	-14.08%	3.84%	
RAILROAD REAL	4.88%	479,508	522,560	452.62%	43,051	8.98%		28,246	451,262	30,600	491,960	8.33%	9.02%	
PUBLIC SERVICE REAL	0.17%	16,465	18,239	18.65%	1,774	10.78%		1,497	14,968	1,693	16,546	13.09%	10.54%	
SUBTOTAL-REAL	92.79%	9,110,548	9,144,697	359.03%	34,149	0.37%		607,329	8,503,220	579,241	8,565,457	-4.62%	0.73%	
AGRIC PERSONAL	3.91%	384,175	363,228	-220.22%	(20,947)	-5.45%		24,781	359,394	21,545	341,683	-13.06%	-4.93%	
COMM PERSONAL	1.14%	111,718	99,346	-130.08%	(12,372)	-11.07%		9,191	102,527	7,733	91,613	-15.86%	-10.65%	
RAILROAD PERSONAL	1.19%	116,423	124,135	81.08%	7,712	6.62%		6,862	109,560	7,267	116,867	5.90%	6.67%	
PUBLIC SERVICE PERSONAL	0.97%	95,525	96,494	10.19%	969	1.01%		8,380	87,145	8,880	87,614	5.97%	0.54%	
SUBTOTAL - PERSONAL	7.21%	707,841	683,203	-259.03%	(24,637)	-3.48%		49,214	658,626	45,425	637,778	-7.70%	-3.17%	
MERRICK COUNTY	100.00%	9,818,389	9,827,901	100.00%	9,512	0.10%		656,543	9,161,846	624,666	9,203,234	-4.86%	0.45%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

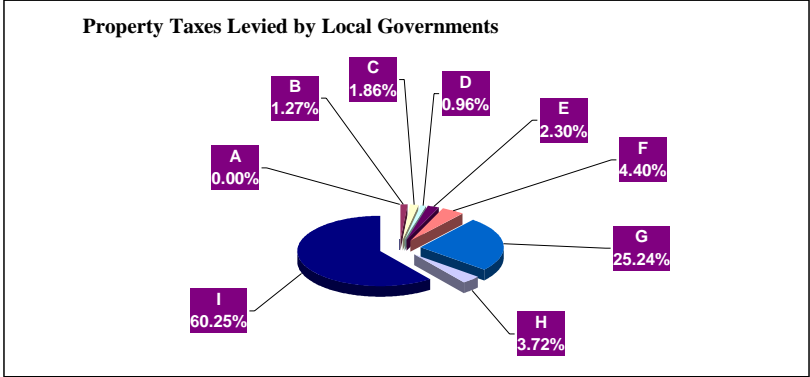
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

62 MORRILL COUNTY

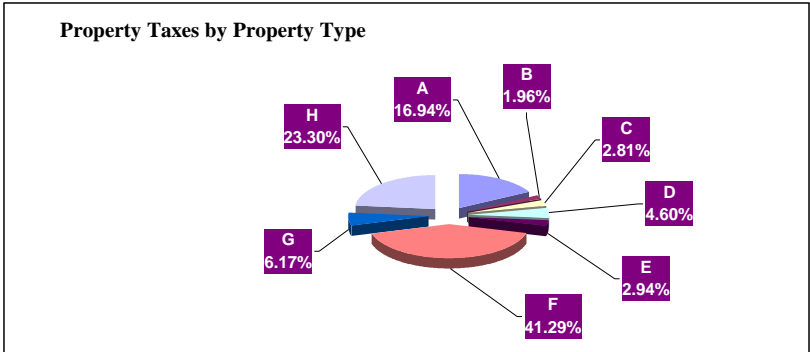
County Seat: Bridgeport, NE
 County Population: 5,440
 Real Property Taxable Records: 4,311
 Personal Property Schedules: 709

2002 Levels of Value:
 Residential: 94%
 Commercial: 94%
 Agricultural: 75%

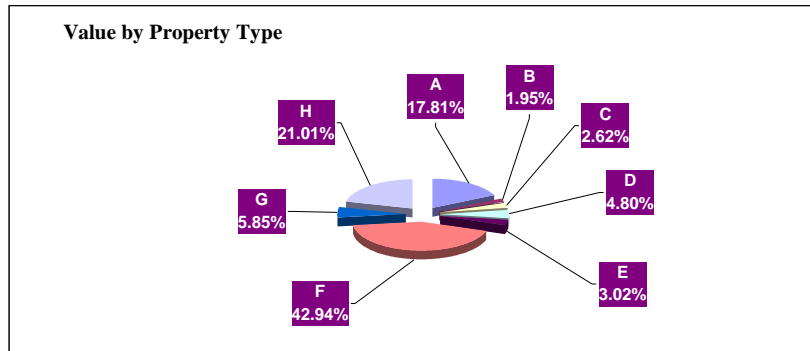
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	199,502,559	76,601	0.0384%	1.27%
C	FIRE DISTRICTS	286,214,237	112,186	0.0392%	1.86%
D	EDUC. SERV. UNIT	343,421,451	57,828	0.0168%	0.96%
E	NAT. RESOURCE DIST.	343,421,451	138,674	0.0404%	2.30%
F	COMMUNITY COLLEGE	343,421,451	265,362	0.0773%	4.40%
G	COUNTY	343,421,451	1,521,841	0.4431%	25.24%
H	CITY OR VILLAGE	57,207,214	224,136	0.3918%	3.72%
I	SCHOOL DISTRICTS	343,421,451	3,632,806	1.0578%	60.25%
	MORRILL COUNTY	343,421,451	6,029,433	1.7557%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	61,169,211	1,021,223	1.6695%	16.94%
B	PUBLIC SERVIC ENTITIES	6,696,010	118,380	1.7679%	1.96%
C	COMM. & INDUST. EQUIP.	9,006,449	169,302	1.8798%	2.81%
D	AGRIC. MACH. & EQUIP.	16,486,494	277,289	1.6819%	4.60%
E	AG-OUTBLDG & FARMSITE LAND	10,369,260	176,987	1.7068%	2.94%
F	AGRICULTURAL LAND	147,474,113	2,489,581	1.6881%	41.29%
G	COMM., INDUST., & MINERAL	20,073,550	372,093	1.8537%	6.17%
H	RESIDENTIAL **	72,146,364	1,404,578	1.9468%	23.30%
	MORRILL COUNTY	343,421,451	6,029,433	1.7557%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	61,169,211	17.81%
B	PUBLIC SERVIC ENTITIES	6,696,010	1.95%
C	COMM. & INDUST. EQUIP.	9,006,449	2.62%
D	AGRIC. MACH. & EQUIP.	16,486,494	4.80%
E	AG-OUTBLDG & FARMSITE LAND	10,369,260	3.02%
F	AGRICULTURAL LAND	147,474,113	42.94%
G	COMM., INDUST., & MINERAL	20,073,550	5.85%
H	RESIDENTIAL **	72,146,364	21.01%
	MORRILL COUNTY	343,421,451	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

62 MORRILL COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	345,298,907	343,421,451	(1,877,456)	-0.54%		0.3509	0.4431					
TOWNSHIP	0	0	0									
CITY OR VILLAGE	57,225,596	57,207,214	(18,382)	-0.03%		0.3857	0.3918					
FIRE DIST.	288,073,311	286,214,237	(1,859,074)	-0.65%		0.0595	0.0392					
NAT. RESOURCE DIST.	345,298,907	343,421,451	(1,877,456)	-0.54%		0.0424	0.0404					
MISC. DIST.	201,514,001	199,502,559	(2,011,442)	-1.00%		0.0387	0.0384					
ED. SERV. UNIT	345,298,907	343,421,451	(1,877,456)	-0.54%		0.0171	0.0168					
COMMUNITY COLLEGE	345,298,907	343,421,451	(1,877,456)	-0.54%		0.0779	0.0773					
SCHOOLS, CLASS 1-5	345,298,907	343,421,451	(1,877,456)	-0.54%		0.9926	1.0058					
SCHOOLS, CLASS 6	22,056,285	22,875,749	819,464	3.72%								
SCHOOLS, BONDS	75,422,541	74,909,894	(512,647)	-0.68%		0.2386	0.2386					
MORRILL COUNTY	345,298,907	343,421,451	(1,877,456)	-0.54%		1.6692	1.7557					

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
COUNTY	21.02%	1,211,498	1,521,841	116.73%	310,343	25.62%	0	1,211,498	0	1,521,841	0	25.62%		
TOWNSHIP	0.00%	0	0	0.00%	0		0	0	0	0	0			
CITY OR VILLAGE	3.83%	220,741	224,136	1.28%	3,395	1.54%	27,288	193,452	26,889	197,247	197,247	-1.47%	1.96%	
FIRE DIST.	2.98%	171,529	112,186	-22.32%	(59,344)	-34.60%	115	171,415	101	112,085	112,085	-12.19%	-34.61%	
NAT. RESOURCE DIST.	2.54%	146,286	138,674	-2.86%	(7,612)	-5.20%	0	146,286	0	138,674	138,674		-5.20%	
MISC. DIST.	1.35%	78,005	76,601	-0.53%	(1,404)	-1.80%	0	78,005	0	76,601	76,601		-1.80%	
ED. SERV. UNIT	1.03%	59,135	57,828	-0.49%	(1,308)	-2.21%	0	59,135	0	57,828	57,828		-2.21%	
COMMUNITY COLLEGE	4.67%	268,884	265,362	-1.32%	(3,523)	-1.31%	0	268,884	0	265,362	265,362		-1.31%	
SCHOOLS, CLASS 1-5 *	59.47%	3,427,544	3,454,086	9.98%	26,542	0.77%	0	3,427,544	0	3,454,086	3,454,086		0.77%	
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0	0			
SCHOOLS, BONDS	3.12%	179,939	178,720	-0.46%	(1,219)	-0.68%	179,939	0	178,720	0	178,720		-0.68%	
MORRILL COUNTY	100.00%	5,763,562	6,029,433	100.00%	265,871	4.61%	207,342	5,556,220	205,709	5,823,723	5,823,723	-0.79%	4.81%	

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates									
AGLAND REAL	42.78%	147,734,578	147,474,113	13.87%	(260,465)	-0.18%		1.6105	1.6881					
AGIMPRV & FRMSITE	2.91%	10,040,090	10,369,260	-17.53%	329,170	3.28%		1.6296	1.7068					
RESIDENTIAL REAL **	20.76%	71,687,804	72,146,364	-24.42%	458,560	0.64%		1.8446	1.9468					
COMM.&IND.&MINRL REAL	6.72%	23,207,245	20,073,550	166.91%	(3,133,695)	-13.50%		1.7243	1.8537					
RAILROAD REAL	14.32%	49,463,518	50,131,374	-35.57%	667,856	1.35%		1.5892	1.6693					
PUBLIC SERVICE REAL	0.20%	680,170	757,464	-4.12%	77,294	11.36%		1.6269	1.7089					
SUBTOTAL-REAL	87.70%	302,813,405	300,952,125	99.14%	(1,861,280)	-0.61%		1.6718	1.7588					
AGRIC PERSONAL	4.40%	15,186,762	16,486,494	-69.23%	1,299,732	8.56%		1.5993	1.6819					
COMM PERSONAL	2.79%	9,619,557	9,006,449	32.66%	(613,108)	-6.37%		1.7850	1.8798					
RAILROAD PERSONAL	3.27%	11,277,450	11,037,837	12.76%	(239,613)	-2.12%		1.5916	1.6704					
PUBLIC SERVICE PERSONAL	1.85%	6,401,733	5,938,546	24.67%	(463,187)	-7.24%		1.6708	1.7755					
SUBTOTAL - PERSONAL	12.30%	42,485,502	42,469,326	0.86%	(16,176)	-0.04%		1.6501	1.7340					
MORRILL COUNTY	100.00%	345,298,907	343,421,451	100.00%	(1,877,456)	-0.54%		1.6692	1.7557					

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
AGLAND REAL	41.28%	2,379,264	2,489,581	41.49%	110,316	4.64%	61,364	2,317,900	61,345	2,428,236	61,345	2,428,236	-0.03%	4.76%
AGIMPRV & FRMSITE	2.84%	163,618	176,987	5.03%	13,369	8.17%	5,802	157,816	5,838	171,149	5,838	171,149	0.63%	8.45%
RESIDENTIAL REAL **	22.94%	1,322,331	1,404,578	30.94%	82,248	6.22%	82,164	1,240,167	82,030	1,322,548	82,030	1,322,548	-0.16%	6.64%
COMM.&IND.&MINRL REAL	6.94%	400,170	372,093	-10.56%	(28,077)	-7.02%	15,697	384,474	14,519	357,574	14,519	357,574	-7.50%	-7.00%
RAILROAD REAL	13.64%	786,073	836,844	19.10%	50,771	6.46%	16,834	769,238	16,996	819,848	16,996	819,848	0.96%	6.58%
PUBLIC SERVICE REAL	0.19%	11,066	12,944	0.71%	1,878	16.97%	279	10,786	261	12,683	261	12,683	-6.61%	17.58%
SUBTOTAL-REAL	87.84%	5,062,521	5,293,027	86.70%	230,506	4.55%	182,140	4,880,381	180,989	5,112,039	180,989	5,112,039	-0.63%	4.75%
AGRIC PERSONAL	4.21%	242,880	277,289	12.94%	34,409	14.17%	6,552	236,328	7,570	269,719	7,570	269,719	15.53%	14.13%
COMM PERSONAL	2.98%	171,714	169,302	-0.91%	(2,412)	-1.40%	11,237	160,477	9,968	159,334	9,968	159,334	-11.29%	-0.71%
RAILROAD PERSONAL	3.11%	179,487	184,378	1.84%	4,891	2.73%	3,823	175,665	3,720	180,658	3,720	180,658	-2.68%	2.84%
PUBLIC SERVICE PERSONAL	1.86%	106,959	105,436	-0.57%	(1,523)	-1.42%	3,590	103,369	3,463	101,973	3,463	101,973	-3.53%	-1.35%
SUBTOTAL - PERSONAL	12.16%	701,040	736,405	13.30%	35,365	5.04%	25,201	675,839	24,721	711,684	24,721	711,684	-1.91%	5.30%
MORRILL COUNTY	100.00%	5,763,562	6,029,433	100.00%	265,871	4.61%	207,342	5,556,220	205,709	5,823,723	205,709	5,823,723	-0.79%	4.81%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

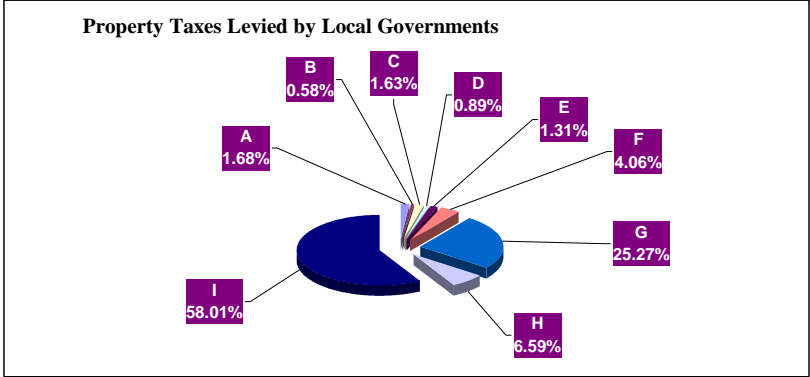
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

63 NANCE COUNTY

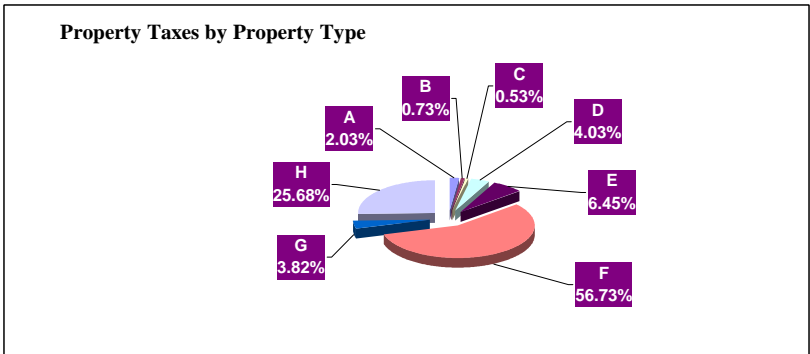
County Seat: Fullerton, NE
 County Population: 4,038
 Real Property Taxable Records: 3,975
 Personal Property Schedules: 610

2002 Levels of Value:
 Residential: 95%
 Commercial: 100%
 Agricultural: 75%

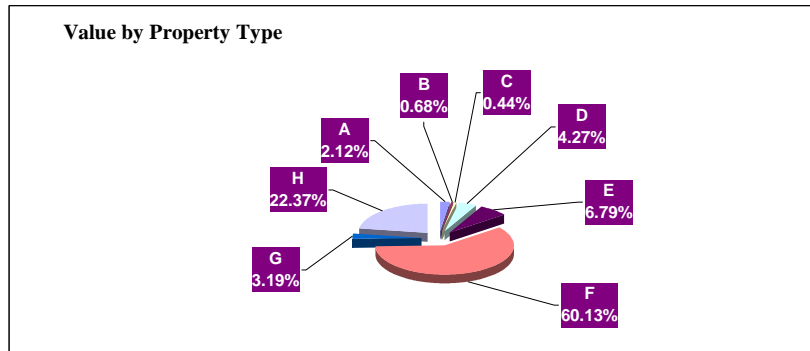
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	240,978,329	84,705	0.0352%	1.68%
B	MISCELLANEOUS DIST.	312,954,637	29,046	0.0093%	0.58%
C	FIRE DISTRICTS	240,978,329	82,518	0.0342%	1.63%
D	EDUC. SERV. UNIT	292,669,032	44,862	0.0153%	0.89%
E	NAT. RESOURCE DIST.	292,669,032	65,915	0.0225%	1.31%
F	COMMUNITY COLLEGE	292,669,032	204,868	0.0700%	4.06%
G	COUNTY	292,669,032	1,276,256	0.4361%	25.27%
H	CITY OR VILLAGE	51,690,703	332,606	0.6435%	6.59%
I	SCHOOL DISTRICTS	292,669,032	2,929,707	1.0010%	58.01%
	NANCE COUNTY	292,669,032	5,050,485	1.7257%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	6,204,673	102,426	1.6508%	2.03%
B	PUBLIC SERVIC ENTITIES	1,999,470	36,867	1.8438%	0.73%
C	COMM. & INDUST. EQUIP.	1,296,579	26,818	2.0684%	0.53%
D	AGRIC. MACH. & EQUIP.	12,495,060	203,471	1.6284%	4.03%
E	AG-OUTBLDG & FARMSITE LAND	19,877,525	325,703	1.6385%	6.45%
F	AGRICULTURAL LAND	175,988,175	2,865,260	1.6281%	56.73%
G	COMM., INDUST., & MINERAL	9,333,705	193,013	2.0679%	3.82%
H	RESIDENTIAL **	65,473,845	1,296,928	1.9808%	25.68%
	NANCE COUNTY	292,669,032	5,050,485	1.7257%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	6,204,673	2.12%
B	PUBLIC SERVIC ENTITIES	1,999,470	0.68%
C	COMM. & INDUST. EQUIP.	1,296,579	0.44%
D	AGRIC. MACH. & EQUIP.	12,495,060	4.27%
E	AG-OUTBLDG & FARMSITE LAND	19,877,525	6.79%
F	AGRICULTURAL LAND	175,988,175	60.13%
G	COMM., INDUST., & MINERAL	9,333,705	3.19%
H	RESIDENTIAL **	65,473,845	22.37%
	NANCE COUNTY	292,669,032	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

63 NANCE COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002	
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value			Average Rates	Average Rates		
COUNTY	277,469,410	292,669,032	15,199,622	5.48%	0.3907	0.4361				
TOWNSHIP	228,461,334	240,978,329	12,516,995	5.48%	0.0329	0.0352				
CITY OR VILLAGE	49,008,076	51,690,703	2,682,627	5.47%	0.6378	0.6435				
FIRE DIST.	228,461,334	240,978,329	12,516,995	5.48%	0.0326	0.0342				
NAT. RESOURCE DIST.	277,469,410	292,669,032	15,199,622	5.48%	0.0243	0.0225				
MISC. DIST.	296,772,213	312,954,637	16,182,424	5.45%	0.0089	0.0093				
ED. SERV. UNIT	277,469,410	292,669,032	15,199,622	5.48%	0.0161	0.0153				
COMMUNITY COLLEGE	277,469,410	292,669,032	15,199,622	5.48%	0.0704	0.0700				
SCHOOLS, CLASS 1-5	277,469,410	292,669,032	15,199,622	5.48%	0.9426	0.9472				
SCHOOLS, CLASS 6	0	0	0							
SCHOOLS, BONDS	278,848,443	292,096,863	13,248,420	4.75%	0.0727	0.0539				
NANCE COUNTY	277,469,410	292,669,032	15,199,622	5.48%	1.6934	1.7257				

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	23.07%	1,084,101	1,276,256	25.27%	1,276,256	54.60%	192,156	17.72%	0	1,084,101	0	1,276,256	0	17.72%
TOWNSHIP	1.60%	75,249	84,705	1.68%	84,705	2.69%	9,456	12.57%	16,658	58,591	15,570	69,136	-6.53%	18.00%
CITY OR VILLAGE	6.65%	312,570	332,606	6.59%	332,606	5.69%	20,036	6.41%	80,606	231,964	87,108	245,498	8.07%	5.83%
FIRE DIST.	1.58%	74,413	82,518	1.63%	82,518	2.30%	8,105	10.89%	26,589	47,823	39,551	42,967	48.75%	-10.16%
NAT. RESOURCE DIST.	1.44%	67,469	65,915	1.31%	65,915	-0.44%	(1,554)	-2.30%	0	67,469	0	65,915	0	-2.30%
MISC. DIST.	0.56%	26,266	29,046	0.58%	29,046	0.79%	2,780	10.59%	0	26,266	0	29,046	0	10.59%
ED. SERV. UNIT	0.95%	44,787	44,862	0.89%	44,862	0.02%	75	0.17%	0	44,787	0	44,862	0	0.17%
COMMUNITY COLLEGE	4.16%	195,422	204,868	4.06%	204,868	2.68%	9,447	4.83%	0	195,422	0	204,868	0	4.83%
SCHOOLS, CLASS 1-5 *	55.67%	2,615,537	2,772,184	54.89%	2,772,184	44.51%	156,647	5.99%	0	2,615,537	0	2,772,184	0	5.99%
SCHOOLS, CLASS 6 *		0	0		0		0		0	0	0	0	0	
SCHOOLS, BONDS	4.31%	202,720	157,523	3.12%	157,523	-12.84%	(45,197)	-22.30%	202,720	0	157,523	0	-22.30%	
NANCE COUNTY	100.00%	4,698,534	5,050,485	100.00%	5,050,485	100.00%	351,951	7.49%	326,573	4,371,960	299,752	4,750,732	-8.21%	8.66%

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	60.98%	169,199,950	175,988,175	60.13%	175,988,175	44.66%	6,788,225	4.01%	0	1,5945	1,6281	0	0	
AGIMPRV & FRMSITE	6.96%	19,316,530	19,877,525	6.79%	19,877,525	3.69%	560,995	2.90%	1,6019	1,6385	0	0		
RESIDENTIAL REAL **	20.93%	58,067,973	65,473,845	22.37%	65,473,845	48.72%	7,405,872	12.75%	1,9734	1,9808	0	0		
COMM.&IND.&MINRL REAL	3.21%	8,908,785	9,333,705	3.19%	9,333,705	2.80%	424,920	4.77%	2,0522	2,0679	0	0		
RAILROAD REAL	1.63%	4,529,926	5,033,631	1.72%	5,033,631	3.31%	503,705	11.12%	1,6160	1,6508	0	0		
PUBLIC SERVICE REAL	0.09%	260,802	295,712	0.10%	295,712	0.23%	34,910	13.39%	1,7435	1,7599	0	0		
SUBTOTAL-REAL	93.81%	260,283,966	276,002,593	94.31%	276,002,593	103.41%	15,718,627	6.04%	1,6958	1,7280	0	0		
AGRIC PERSONAL	4.66%	12,932,749	12,495,060	4.27%	12,495,060	-2.88%	(437,689)	-3.38%	1,5919	1,6284	0	0		
COMM PERSONAL	0.57%	1,568,187	1,296,579	0.44%	1,296,579	-1.79%	(271,608)	-17.32%	2,0307	2,0684	0	0		
RAILROAD PERSONAL	0.39%	1,075,522	1,171,042	0.40%	1,171,042	0.63%	95,520	8.88%	1,6157	1,6505	0	0		
PUBLIC SERVICE PERSONAL	0.58%	1,608,986	1,703,758	0.58%	1,703,758	0.62%	94,772	5.89%	1,8405	1,8584	0	0		
SUBTOTAL - PERSONAL	6.19%	17,185,444	16,666,439	5.69%	16,666,439	-3.41%	(519,005)	-3.02%	1,6567	1,6877	0	0		
NANCE COUNTY	100.00%	277,469,410	292,669,032	100.00%	292,669,032	100.00%	15,199,622	5.48%	1,6934	1,7257	0	0		

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	57.42%	2,697,893	2,865,260	56.73%	2,865,260	47.55%	167,367	6.20%	156,063	2,541,830	137,105	2,728,155	-12.15%	7.33%
AGIMPRV & FRMSITE	6.59%	309,429	325,703	6.45%	325,703	4.62%	16,274	5.26%	16,274	295,939	12,745	312,958	-5.52%	5.75%
RESIDENTIAL REAL **	24.39%	1,145,916	1,296,928	25.68%	1,296,928	42.91%	151,011	13.18%	114,306	1,031,611	112,809	1,184,119	-1.31%	14.78%
COMM.&IND.&MINRL REAL	3.89%	182,827	193,013	3.82%	193,013	2.89%	10,186	5.57%	19,471	163,357	17,234	175,779	-11.49%	7.60%
RAILROAD REAL	1.56%	73,205	83,097	1.65%	83,097	2.81%	9,892	13.51%	4,200	69,006	3,960	79,137	-5.70%	14.68%
PUBLIC SERVICE REAL	0.10%	4,547	5,204	0.10%	5,204	0.19%	657	14.45%	376	4,171	339	4,865	-9.76%	16.63%
SUBTOTAL-REAL	93.94%	4,413,817	4,769,206	94.43%	4,769,206	100.98%	355,388	8.05%	307,904	4,105,913	284,193	4,485,012	-7.70%	9.23%
AGRIC PERSONAL	4.38%	205,881	203,471	4.03%	203,471	-0.68%	(2,410)	-1.17%	11,525	194,355	9,597	193,874	-16.73%	-0.25%
COMM PERSONAL	0.68%	31,845	26,818	0.53%	26,818	-1.43%	(5,027)	-15.79%	3,411	28,434	2,528	24,290	-25.90%	-14.57%
RAILROAD PERSONAL	0.37%	17,378	19,328	0.38%	19,328	0.55%	1,950	11.22%	998	16,379	922	18,406	-7.67%	12.38%
PUBLIC SERVICE PERSONAL	0.63%	29,613	31,663	0.63%	31,663	0.58%	2,050	6.92%	2,734	26,879	2,513	29,150	-8.09%	8.45%
SUBTOTAL - PERSONAL	6.06%	284,716	281,279	5.57%	281,279	-0.98%	(3,437)	-1.21%	18,669	266,047	15,559	265,720	-16.66%	-0.12%
NANCE COUNTY	100.00%	4,698,534	5,050,485	100.00%	5,050,485	100.00%	351,951	7.49%	326,573	4,371,960	299,752	4,750,732	-8.21%	8.66%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

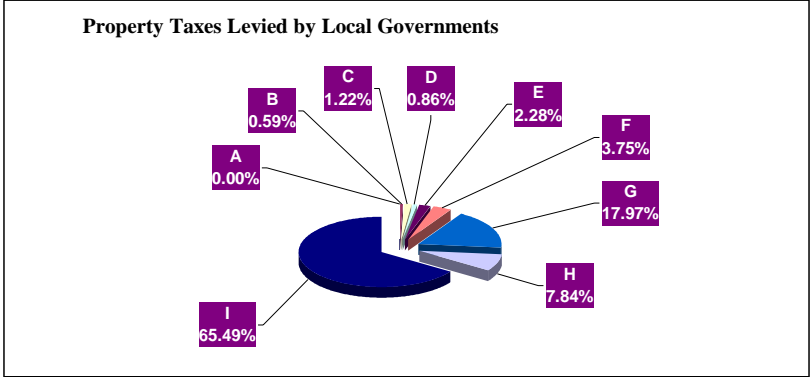
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

64 NEMAHA COUNTY

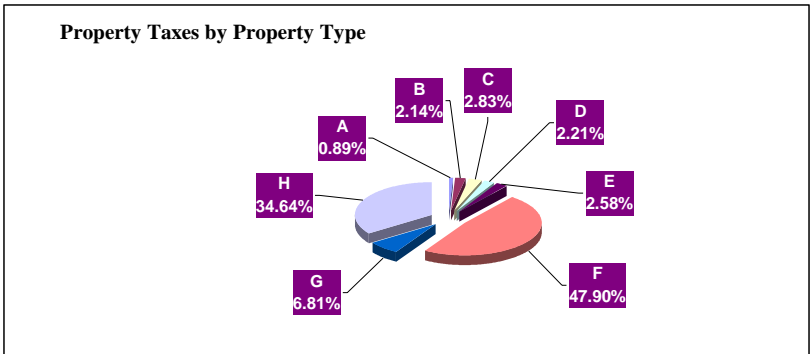
County Seat: Auburn, NE
 County Population: 7,576
 Real Property Taxable Records: 5,966
 Personal Property Schedules: 700

2002 Levels of Value:
 Residential: 95%
 Commercial: 96%
 Agricultural: 75%

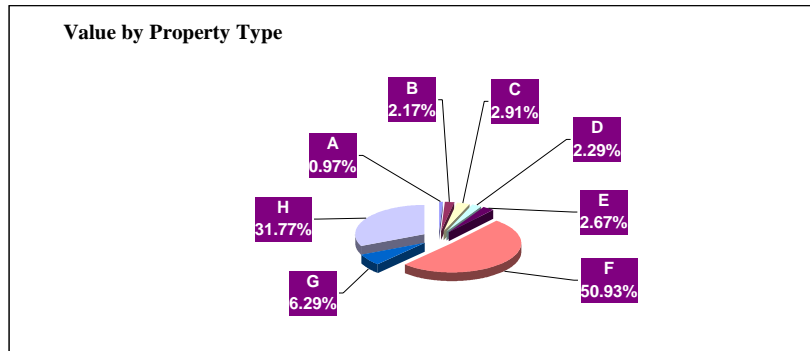
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	427,433,252	44,004	0.0103%	0.59%
C	FIRE DISTRICTS	303,766,590	91,262	0.0300%	1.22%
D	EDUC. SERV. UNIT	427,433,252	64,116	0.0150%	0.86%
E	NAT. RESOURCE DIST.	427,433,252	170,571	0.0399%	2.28%
F	COMMUNITY COLLEGE	427,433,252	279,969	0.0655%	3.75%
G	COUNTY	427,433,251	1,341,383	0.3138%	17.97%
H	CITY OR VILLAGE	120,558,186	585,041	0.4853%	7.84%
I	SCHOOL DISTRICTS	427,433,254	4,889,463	1.1439%	65.49%
	NEMAHA COUNTY	427,433,251	7,465,810	1.7467%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	4,152,909	66,381	1.5984%	0.89%
B	PUBLIC SERVIC ENTITIES	9,255,918	159,677	1.7251%	2.14%
C	COMM. & INDUST. EQUIP.	12,429,636	210,969	1.6973%	2.83%
D	AGRIC. MACH. & EQUIP.	9,807,178	165,309	1.6856%	2.21%
E	AG-OUTBLDG & FARMSITE LAND	11,413,735	192,770	1.6889%	2.58%
F	AGRICULTURAL LAND	217,680,435	3,576,014	1.6428%	47.90%
G	COMM., INDUST., & MINERAL	26,891,485	508,293	1.8902%	6.81%
H	RESIDENTIAL **	135,801,955	2,586,398	1.9045%	34.64%
	NEMAHA COUNTY	427,433,251	7,465,810	1.7467%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	4,152,909	0.97%
B	PUBLIC SERVIC ENTITIES	9,255,918	2.17%
C	COMM. & INDUST. EQUIP.	12,429,636	2.91%
D	AGRIC. MACH. & EQUIP.	9,807,178	2.29%
E	AG-OUTBLDG & FARMSITE LAND	11,413,735	2.67%
F	AGRICULTURAL LAND	217,680,435	50.93%
G	COMM., INDUST., & MINERAL	26,891,485	6.29%
H	RESIDENTIAL **	135,801,955	31.77%
	NEMAHA COUNTY	427,433,251	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

64 NEMAHA COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	418,557,692	427,433,251	8,875,559	2.12%			0.3189	0.3138				
TOWNSHIP	0	0	0									
CITY OR VILLAGE	114,436,939	120,558,186	6,121,247	5.35%			0.4943	0.4853				
FIRE DIST.	300,744,042	303,766,590	3,022,548	1.01%			0.0295	0.0300				
NAT. RESOURCE DIST.	418,557,692	427,433,252	8,875,560	2.12%			0.0370	0.0399				
MISC. DIST.	418,557,692	427,433,252	8,875,560	2.12%			0.0103	0.0103				
ED. SERV. UNIT	418,557,692	427,433,252	8,875,560	2.12%			0.0150	0.0150				
COMMUNITY COLLEGE	418,557,692	427,433,252	8,875,560	2.12%			0.0636	0.0655				
SCHOOLS, CLASS 1-5	418,557,694	427,433,254	8,875,560	2.12%			1.0557	1.0900				
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	223,791,009	226,371,194	2,580,185	1.15%			0.1045	0.1018				
NEMAHA COUNTY	418,557,692	427,433,251	8,875,559	2.12%			1.7128	1.7467				

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
COUNTY	18.62%	1,334,909	1,341,383	2.18%	6,474	0.48%	0	1,334,909	0	1,341,383	0	0.48%		
TOWNSHIP	0.00%	0	0	0.00%	0		0	0	0	0	0			
CITY OR VILLAGE	7.89%	565,673	585,041	7.84%	19,368	3.42%	0	565,673	0	585,041	0	3.42%		
FIRE DIST.	1.24%	88,816	91,262	0.82%	2,447	2.75%	3,109	85,706	3,107	88,155	-0.07%	2.86%		
NAT. RESOURCE DIST.	2.16%	154,937	170,571	5.27%	15,634	10.09%	0	154,937	0	170,571	0	10.09%		
MISC. DIST.	0.60%	43,090	44,004	0.59%	914	2.12%	0	43,090	0	44,004	0	2.12%		
ED. SERV. UNIT	0.88%	62,785	64,116	0.45%	1,331	2.12%	0	62,785	0	64,116	0	2.12%		
COMMUNITY COLLEGE	3.71%	266,203	279,969	4.64%	13,766	5.17%	0	266,203	0	279,969	0	5.17%		
SCHOOLS, CLASS 1-5 *	61.64%	4,418,803	4,659,083	80.95%	240,280	5.44%	0	4,418,803	0	4,659,083	0	5.44%		
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0	0			
SCHOOLS, BONDS	3.26%	233,769	230,379	-1.14%	(3,389)	-1.45%	233,769	0	230,379	0	-1.45%			
NEMAHA COUNTY	100.00%	7,168,985	7,465,810	100.00%	296,825	4.14%	236,878	6,932,107	233,487	7,232,323	-1.43%	4.33%		

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates									
AGLAND REAL	52.28%	218,801,785	217,680,435	-12.63%	(1,121,350)	-0.51%		1.6108	1.6428					
AGIMPRV & FRMSITE	2.72%	11,386,145	11,413,735	0.31%	27,590	0.24%		1.6583	1.6889					
RESIDENTIAL REAL **	31.05%	129,972,720	135,801,955	65.68%	5,829,235	4.48%		1.8724	1.9045					
COMM.&IND.&MINRL REAL	6.20%	25,940,465	26,891,485	10.72%	951,020	3.67%		1.8563	1.8902					
RAILROAD REAL	0.73%	3,070,858	3,352,462	3.17%	281,604	9.17%		1.5624	1.5984					
PUBLIC SERVICE REAL	0.29%	1,224,928	1,114,898	-1.24%	(110,030)	-8.98%		1.6872	1.7167					
SUBTOTAL-REAL	93.27%	390,396,901	396,254,970	66.00%	5,858,069	1.50%		1.7155	1.7504					
AGRIC PERSONAL	2.43%	10,182,033	9,807,178	-4.22%	(374,855)	-3.68%		1.6437	1.6856					
COMM PERSONAL	2.29%	9,573,067	12,429,636	32.18%	2,856,569	29.84%		1.6810	1.6973					
RAILROAD PERSONAL	0.18%	749,095	800,447	0.58%	51,352	6.86%		1.5624	1.5984					
PUBLIC SERVICE PERSONAL	1.83%	7,656,596	8,141,020	5.46%	484,424	6.33%		1.7222	1.7263					
SUBTOTAL - PERSONAL	6.73%	28,160,791	31,178,281	34.00%	3,017,490	10.72%		1.6756	1.6987					
NEMAHA COUNTY	100.00%	418,557,692	427,433,251	100.00%	8,875,559	2.12%		1.7128	1.7467					

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
AGLAND REAL	49.16%	3,524,480	3,576,014	17.36%	51,535	1.46%	161,571	3,362,909	157,262	3,418,752	-2.67%	1.66%		
AGIMPRV & FRMSITE	2.63%	188,821	192,770	1.33%	3,949	2.09%	11,213	177,608	10,987	181,783	-2.02%	2.35%		
RESIDENTIAL REAL **	33.95%	2,433,656	2,586,398	51.46%	152,742	6.28%	46,311	2,387,345	47,712	2,538,685	3.03%	6.34%		
COMM.&IND.&MINRL REAL	6.72%	481,534	508,293	9.02%	26,759	5.56%	2,710	478,824	2,719	505,574	0.32%	5.59%		
RAILROAD REAL	0.67%	47,979	53,586	1.89%	5,607	11.69%	588	47,391	628	52,958	6.88%	11.75%		
PUBLIC SERVICE REAL	0.29%	20,667	19,139	-0.51%	(1,528)	-7.39%	564	20,103	449	18,690	-20.40%	-7.03%		
SUBTOTAL-REAL	93.42%	6,697,136	6,936,200	80.54%	239,064	3.57%	222,957	6,474,179	219,757	6,716,443	-1.44%	3.74%		
AGRIC PERSONAL	2.33%	167,358	165,309	-0.69%	(2,050)	-1.22%	8,673	158,685	8,812	156,497	1.60%	-1.38%		
COMM PERSONAL	2.24%	160,923	210,969	16.86%	50,046	31.10%	1,282	159,642	1,450	209,519	13.15%	31.24%		
RAILROAD PERSONAL	0.16%	11,704	12,794	0.37%	1,091	9.32%	143	11,561	150	12,645	4.61%	9.38%		
PUBLIC SERVICE PERSONAL	1.84%	131,863	140,538	2.92%	8,674	6.58%	3,823	128,040	3,318	137,220	-13.22%	7.17%		
SUBTOTAL - PERSONAL	6.58%	471,849	529,610	19.46%	57,761	12.24%	13,921	457,928	13,730	515,880	-1.38%	12.66%		
NEMAHA COUNTY	100.00%	7,168,985	7,465,810	100.00%	296,825	4.14%	236,878	6,932,107	233,487	7,232,323	-1.43%	4.33%		

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

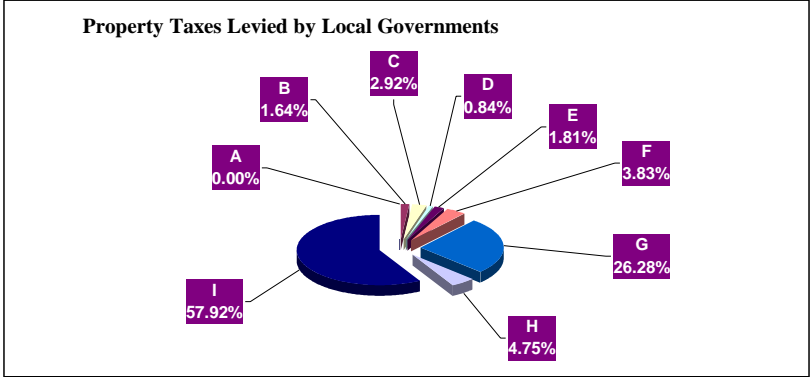
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

65 NUCKOLLS COUNTY

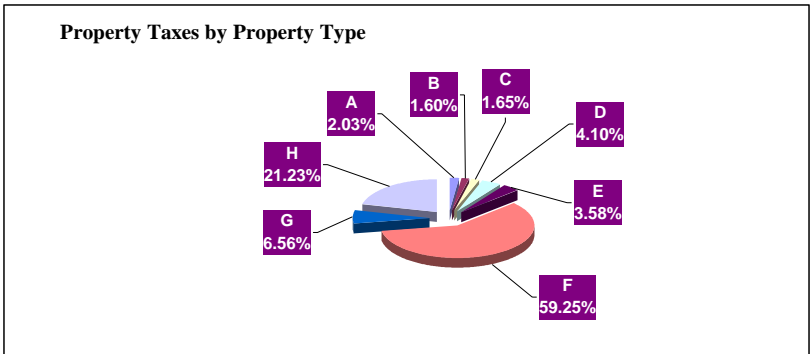
County Seat: Nelson, NE
 County Population: 5,057
 Real Property Taxable Records: 5,563
 Personal Property Schedules: 841

2002 Levels of Value:
 Residential: 93%
 Commercial: 94%
 Agricultural: 79%

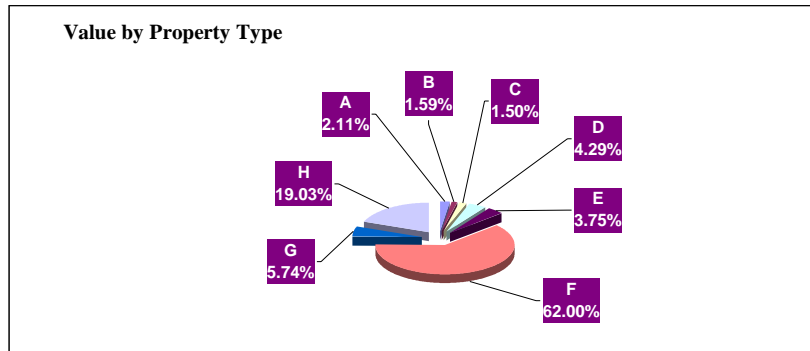
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	375,217,905	89,559	0.0239%	1.64%
C	FIRE DISTRICTS	248,313,466	159,856	0.0644%	2.92%
D	EDUC. SERV. UNIT	299,892,535	46,105	0.0154%	0.84%
E	NAT. RESOURCE DIST.	299,892,535	99,302	0.0331%	1.81%
F	COMMUNITY COLLEGE	299,892,535	209,925	0.0700%	3.83%
G	COUNTY	299,892,535	1,439,307	0.4799%	26.28%
H	CITY OR VILLAGE	59,840,272	260,240	0.4349%	4.75%
I	SCHOOL DISTRICTS	299,892,535	3,172,255	1.0578%	57.92%
	NUCKOLLS COUNTY	299,892,535	5,476,548	1.8262%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	6,321,473	111,442	1.7629%	2.03%
B	PUBLIC SERVIC ENTITIES	4,766,190	87,496	1.8358%	1.60%
C	COMM. & INDUST. EQUIP.	4,502,987	90,459	2.0089%	1.65%
D	AGRIC. MACH. & EQUIP.	12,864,955	224,279	1.7433%	4.10%
E	AG-OUTBLDG & FARMSITE LAND	11,250,520	195,910	1.7413%	3.58%
F	AGRICULTURAL LAND	185,923,665	3,244,897	1.7453%	59.25%
G	COMM., INDUST., & MINERAL	17,199,465	359,377	2.0895%	6.56%
H	RESIDENTIAL **	57,063,280	1,162,687	2.0375%	21.23%
	NUCKOLLS COUNTY	299,892,535	5,476,548	1.8262%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	6,321,473	2.11%
B	PUBLIC SERVIC ENTITIES	4,766,190	1.59%
C	COMM. & INDUST. EQUIP.	4,502,987	1.50%
D	AGRIC. MACH. & EQUIP.	12,864,955	4.29%
E	AG-OUTBLDG & FARMSITE LAND	11,250,520	3.75%
F	AGRICULTURAL LAND	185,923,665	62.00%
G	COMM., INDUST., & MINERAL	17,199,465	5.74%
H	RESIDENTIAL **	57,063,280	19.03%
	NUCKOLLS COUNTY	299,892,535	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

65 NUCKOLLS COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		'01-'02		2001		2002			
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates								
COUNTY	299,418,916	299,892,535	473,619	0.16%	0.4506	0.4799								
TOWNSHIP	0	0	0											
CITY OR VILLAGE	58,819,107	59,840,272	1,021,165	1.74%	0.4225	0.4349								
FIRE DIST.	248,737,978	248,313,466	(424,512)	-0.17%	0.0632	0.0644								
NAT. RESOURCE DIST.	299,418,916	299,892,535	473,619	0.16%	0.0334	0.0331								
MISC. DIST.	373,622,985	375,217,905	1,594,920	0.43%	0.0238	0.0239								
ED. SERV. UNIT	299,418,916	299,892,535	473,619	0.16%	0.0156	0.0154								
COMMUNITY COLLEGE	299,418,916	299,892,535	473,619	0.16%	0.0704	0.0700								
SCHOOLS, CLASS 1-5	299,418,916	299,892,535	473,619	0.16%	1.0477	1.0526								
SCHOOLS, CLASS 6	0	0	0											
SCHOOLS, BONDS	13,366,444	13,699,429	332,985	2.49%	0.1149	0.1139								
NUCKOLLS COUNTY	299,418,916	299,892,535	473,619	0.16%	1.7882	1.8262								

TAXES BY SUBDIVISION	2001		2002		2002 % of		'01-'02		'01-'02		2001		2002		%Chg		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
COUNTY	25.20%	1,349,280	26.28%	1,439,307	73.60%	90,027	6.67%	0	1,349,280	0	1,439,307	0	1,439,307	0	0	0	6.67%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	0	0	0	0	0	
CITY OR VILLAGE	4.64%	248,508	4.75%	260,240	9.59%	11,732	4.72%	0	248,508	0	260,240	0	260,240	0	0	0	4.72%	
FIRE DIST.	2.94%	157,326	2.92%	159,856	2.07%	2,530	1.61%	0	157,326	0	159,856	0	159,856	0	0	0	1.61%	
NAT. RESOURCE DIST.	1.87%	100,146	1.81%	99,302	-0.69%	(845)	-0.84%	0	100,146	0	99,302	0	99,302	0	0	0	-0.84%	
MISC. DIST.	1.66%	88,992	1.64%	89,559	0.46%	567	0.64%	0	88,992	20,300	69,258	100.00%	69,258	0	0	0	-22.17%	
ED. SERV. UNIT	0.87%	46,773	0.84%	46,105	-0.55%	(668)	-1.43%	0	46,773	0	46,105	0	46,105	0	0	0	-1.43%	
COMMUNITY COLLEGE	3.94%	210,878	3.83%	209,925	-0.78%	(953)	-0.45%	0	210,878	0	209,925	0	209,925	0	0	0	-0.45%	
SCHOOLS, CLASS 1-5 *	58.59%	3,136,964	57.64%	3,156,645	16.09%	19,681	0.63%	0	3,136,964	0	3,156,645	0	3,156,645	0	0	0	0.63%	
SCHOOLS, CLASS 6 *	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	
SCHOOLS, BONDS	0.29%	15,355	0.29%	15,610	0.21%	255	1.66%	15,355	0	15,610	0	15,610	0	0	0	0	1.66%	
NUCKOLLS COUNTY	100.00%	5,354,222	100.00%	5,476,548	100.00%	122,326	2.28%	15,355	5,338,867	35,910	5,440,638	133.87%	1.91%					

VALUE BY SECTOR	2001		2002		2002 % of		'01-'02		'01-'02		2001		2002		%Chg		%Chg	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates									
AGLAND REAL	62.58%	187,376,200	62.00%	185,923,665	-306.69%	(1,452,535)	-0.78%	1.7089	1.7453									
AGIMPRV & FRMSITE	3.71%	11,119,630	3.75%	11,250,520	27.64%	130,890	1.18%	1.7057	1.7413									
RESIDENTIAL REAL **	18.77%	56,207,520	19.03%	57,063,280	180.69%	855,760	1.52%	2.0047	2.0375									
COMM.&IND.&MINRL REAL	5.55%	16,614,475	5.74%	17,199,465	123.51%	584,990	3.52%	2.0412	2.0895									
RAILROAD REAL	1.70%	5,097,547	1.74%	5,205,852	22.87%	108,305	2.12%	1.7340	1.7634									
PUBLIC SERVICE REAL	0.20%	589,235	0.19%	562,789	-5.58%	(26,446)	-4.49%	1.8250	1.8554									
SUBTOTAL-REAL	92.51%	277,004,607	92.43%	277,205,571	42.43%	200,964	0.07%	1.7894	1.8272									
AGRIC PERSONAL	4.11%	12,320,420	4.29%	12,864,955	114.97%	544,535	4.42%	1.7017	1.7433									
COMM PERSONAL	1.24%	3,708,363	1.50%	4,502,987	167.78%	794,624	21.43%	1.9984	2.0089									
RAILROAD PERSONAL	0.38%	1,143,709	0.37%	1,115,621	-5.93%	(28,088)	-2.46%	1.7308	1.7608									
PUBLIC SERVICE PERSONAL	1.75%	5,241,817	1.40%	4,203,401	-219.25%	(1,038,416)	-19.81%	1.7902	1.8331									
SUBTOTAL - PERSONAL	7.49%	22,414,309	7.57%	22,686,964	57.57%	272,655	1.22%	1.7730	1.8135									
NUCKOLLS COUNTY	100.00%	299,418,916	100.00%	299,892,535	100.00%	473,619	0.16%	1.7882	1.8262									

TAXES BY SECTOR	2001		2002		2002 % of		'01-'02		'01-'02		2001		2002		%Chg		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
AGLAND REAL	59.80%	3,202,058	59.25%	3,244,897	35.02%	42,840	1.34%	12,891	3,189,167	12,807	3,232,090	-0.65%	1.35%					
AGIMPRV & FRMSITE	3.54%	189,667	3.58%	195,910	5.10%	6,243	3.29%	450	189,218	449	195,461	-0.14%	3.30%					
RESIDENTIAL REAL **	21.05%	1,126,813	21.23%	1,162,687	29.33%	35,874	3.18%	600	1,126,213	14,014	1,148,673	2235.79%	1.99%					
COMM.&IND.&MINRL REAL	6.33%	339,138	6.56%	359,377	16.55%	20,239	5.97%	381	338,757	6,006	353,370	1476.13%	4.31%					
RAILROAD REAL	1.65%	88,392	1.68%	91,798	2.78%	3,406	3.85%	91	88,301	378	91,420	314.70%	3.53%					
PUBLIC SERVICE REAL	0.20%	10,754	0.19%	10,442	-0.25%	(311)	-2.90%	120	10,633	147	10,295	22.27%	-3.18%					
SUBTOTAL-REAL	92.58%	4,956,822	92.49%	5,065,111	88.53%	108,290	2.18%	14,533	4,942,289	33,801	5,031,310	132.58%	1.80%					
AGRIC PERSONAL	3.92%	209,657	4.10%	224,279	11.95%	14,623	6.97%	650	209,007	791	223,489	21.71%	6.93%					
COMM PERSONAL	1.38%	74,109	1.65%	90,459	13.37%	16,350	22.06%	0	74,109	926	89,534	100.00%	20.81%					
RAILROAD PERSONAL	0.37%	19,796	0.36%	19,644	-0.12%	(152)	-0.77%	22	19,773	80	19,564	261.61%	-1.06%					
PUBLIC SERVICE PERSONAL	1.75%	93,839	1.41%	77,054	-13.72%	(16,785)	-17.89%	150	93,689	312	76,742	108.29%	-18.09%					
SUBTOTAL - PERSONAL	7.42%	397,400	7.51%	411,437	11.47%	14,036	3.53%	822	396,578	2,109	409,328	156.63%	3.21%					
NUCKOLLS COUNTY	100.00%	5,354,222	100.00%	5,476,548	100.00%	122,326	2.28%	15,355	5,338,867	35,910	5,440,638	133.87%	1.91%					

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

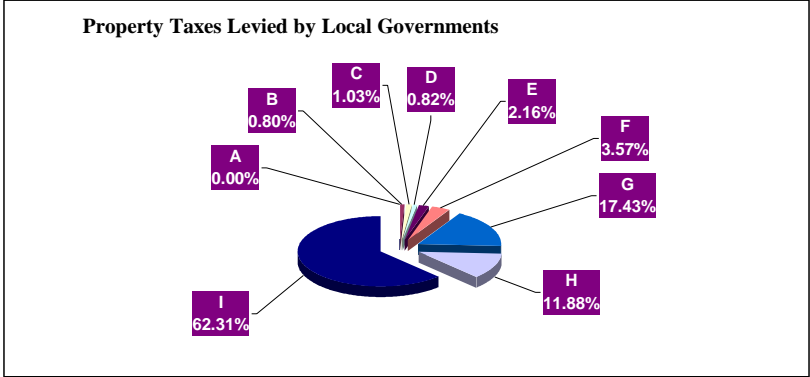
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

66 OTOE COUNTY

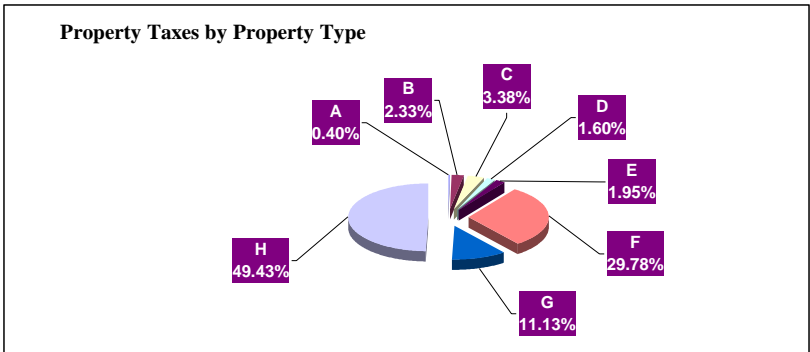
County Seat: Nebraska City, NE
 County Population: 15,396
 Real Property Taxable Records: 11,033
 Personal Property Schedules: 1,387

2002 Levels of Value:
 Residential: 94%
 Commercial: 98%
 Agricultural: Ag Special Value

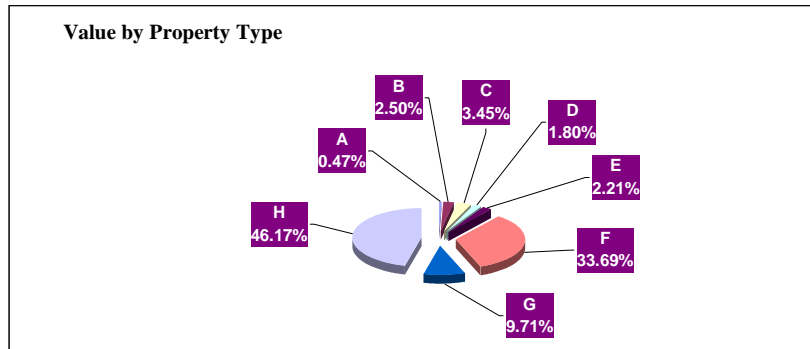
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	1,433,125,401	142,622	0.0100%	0.80%
C	FIRE DISTRICTS	615,191,640	183,672	0.0299%	1.03%
D	EDUC. SERV. UNIT	975,110,549	147,241	0.0151%	0.82%
E	NAT. RESOURCE DIST.	975,110,544	386,971	0.0397%	2.16%
F	COMMUNITY COLLEGE	975,110,548	638,698	0.0655%	3.57%
G	COUNTY	975,110,548	3,116,245	0.3196%	17.43%
H	CITY OR VILLAGE	377,256,602	2,124,268	0.5631%	11.88%
I	SCHOOL DISTRICTS	975,110,553	11,141,426	1.1426%	62.31%
	OTOE COUNTY	975,110,548	17,881,144	1.8338%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	4,538,839	71,764	1.5811%	0.40%
B	PUBLIC SERVIC ENTITIES	24,423,011	416,046	1.7035%	2.33%
C	COMM. & INDUST. EQUIP.	33,668,650	604,475	1.7954%	3.38%
D	AGRIC. MACH. & EQUIP.	17,520,768	285,883	1.6317%	1.60%
E	AG-OUTBLDG & FARMSITE LAND	21,571,240	348,724	1.6166%	1.95%
F	AGRICULTURAL LAND	328,529,340	5,325,165	1.6209%	29.78%
G	COMM., INDUST., & MINERAL	94,655,400	1,990,241	2.1026%	11.13%
H	RESIDENTIAL **	450,203,300	8,838,847	1.9633%	49.43%
	OTOE COUNTY	975,110,548	17,881,144	1.8338%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	4,538,839	0.47%
B	PUBLIC SERVIC ENTITIES	24,423,011	2.50%
C	COMM. & INDUST. EQUIP.	33,668,650	3.45%
D	AGRIC. MACH. & EQUIP.	17,520,768	1.80%
E	AG-OUTBLDG & FARMSITE LAND	21,571,240	2.21%
F	AGRICULTURAL LAND	328,529,340	33.69%
G	COMM., INDUST., & MINERAL	94,655,400	9.71%
H	RESIDENTIAL **	450,203,300	46.17%
	OTOE COUNTY	975,110,548	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

66 OTOE COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	959,730,542	975,110,548	15,380,006	1.60%			0.3087	0.3196				
TOWNSHIP	0	0	0									
CITY OR VILLAGE	365,873,814	377,256,602	11,382,788	3.11%			0.5817	0.5631				
FIRE DIST.	604,561,030	615,191,640	10,630,610	1.76%			0.0292	0.0299				
NAT. RESOURCE DIST.	959,730,541	975,110,544	15,380,003	1.60%			0.0370	0.0397				
MISC. DIST.	1,409,806,620	1,433,125,401	23,318,781	1.65%			0.0098	0.0100				
ED. SERV. UNIT	959,730,541	975,110,549	15,380,008	1.60%			0.0151	0.0151				
COMMUNITY COLLEGE	959,730,542	975,110,548	15,380,006	1.60%			0.0636	0.0655				
SCHOOLS, CLASS 1-5	959,793,421	975,110,553	15,317,132	1.60%			0.9766	1.0331				
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	1,030,517,230	1,055,446,585	24,929,355	2.42%			0.0955	0.1012				
OTOE COUNTY	959,730,542	975,110,548	15,380,006	1.60%			1.7583	1.8338				

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
COUNTY	17.56%	2,962,720	3,116,245	15.25%	153,525	5.18%	0	2,962,720	0	3,116,245	5.18%			
TOWNSHIP	0.00%	0	0	0.00%	0		0	0	0	0				
CITY OR VILLAGE	12.61%	2,128,178	2,124,268	-0.39%	(3,910)	-0.18%	715,260	1,412,918	708,795	1,415,473	-0.90%	0.18%		
FIRE DIST.	1.04%	176,324	183,672	0.73%	7,349	4.17%	15,944	160,379	18,105	165,568	13.55%	3.24%		
NAT. RESOURCE DIST.	2.10%	354,988	386,971	3.18%	31,983	9.01%	0	354,988	0	386,971	9.01%			
MISC. DIST.	0.82%	138,813	142,622	0.38%	3,809	2.74%	5,160	133,653	5,152	137,470	-0.15%	2.86%		
ED. SERV. UNIT	0.86%	144,967	147,241	0.23%	2,274	1.57%	0	144,967	0	147,241	1.57%			
COMMUNITY COLLEGE	3.62%	610,390	638,698	2.81%	28,308	4.64%	0	610,390	0	638,698	4.64%			
SCHOOLS, CLASS 1-5 *	55.55%	9,373,732	10,073,661	69.54%	699,929	7.47%	0	9,373,732	0	10,073,661	7.47%			
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0				
SCHOOLS, BONDS	5.83%	984,464	1,067,765	8.28%	83,301	8.46%	984,464	0	1,067,765	0	8.46%			
OTOE COUNTY	100.00%	16,874,576	17,881,144	100.00%	1,006,568	5.96%	1,720,829	15,153,747	1,799,817	16,081,327	4.59%	6.12%		

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates									
AGLAND REAL	34.15%	327,724,520	328,529,340	5.23%	804,820	0.25%		1.5330	1.6209					
AGIMPRV & FRMSITE	2.25%	21,640,960	21,571,240	-0.45%	(69,720)	-0.32%		1.5284	1.6166					
RESIDENTIAL REAL **	45.32%	434,945,250	450,203,300	99.21%	15,258,050	3.51%		1.9006	1.9633					
COMM.&IND.&MINRL REAL	9.48%	90,985,080	94,655,400	23.86%	3,670,320	4.03%		2.0430	2.1026					
RAILROAD REAL	0.35%	3,356,232	3,664,007	2.00%	307,775	9.17%		1.6734	1.5811					
PUBLIC SERVICE REAL	0.56%	5,393,510	4,988,056	-2.64%	(405,454)	-7.52%		1.6235	1.7027					
SUBTOTAL-REAL	92.11%	884,045,552	903,611,343	127.22%	19,565,791	2.21%		1.7673	1.8421					
AGRIC PERSONAL	1.90%	18,255,238	17,520,768	-4.78%	(734,470)	-4.02%		1.5354	1.6317					
COMM PERSONAL	3.59%	34,469,352	33,668,650	-5.21%	(800,702)	-2.32%		1.7133	1.7954					
RAILROAD PERSONAL	0.09%	826,459	874,832	0.31%	48,373	5.85%		1.6726	1.5811					
PUBLIC SERVICE PERSONAL	2.31%	22,133,941	19,434,955	-17.55%	(2,698,986)	-12.19%		1.6543	1.7037					
SUBTOTAL - PERSONAL	7.89%	75,684,990	71,499,205	-27.22%	(4,185,785)	-5.53%		1.6527	1.7277					
OTOE COUNTY	100.00%	959,730,542	975,110,548	100.00%	15,380,006	1.60%		1.7583	1.8338					

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
AGLAND REAL	29.77%	5,023,957	5,325,165	29.92%	301,208	6.00%	276,943	4,747,015	307,655	5,017,510	11.09%	5.70%		
AGIMPRV & FRMSITE	1.96%	330,761	348,724	1.78%	17,963	5.43%	17,860	312,901	19,251	329,472	7.79%	5.30%		
RESIDENTIAL REAL **	48.99%	8,266,469	8,838,847	56.86%	572,378	6.92%	1,026,197	7,240,271	1,073,979	7,764,867	4.66%	7.25%		
COMM.&IND.&MINRL REAL	11.02%	1,858,818	1,990,241	13.06%	131,423	7.07%	283,627	1,575,190	295,789	1,694,452	4.29%	7.57%		
RAILROAD REAL	0.33%	56,163	57,932	0.18%	1,769	3.15%	6,928	49,234	1,630	56,302	-76.47%	14.36%		
PUBLIC SERVICE REAL	0.52%	87,566	84,934	-0.26%	(2,633)	-3.01%	6,977	80,589	7,093	77,841	1.65%	-3.41%		
SUBTOTAL-REAL	92.59%	15,623,734	16,645,842	101.54%	1,022,108	6.54%	1,618,533	14,005,201	1,705,397	14,940,444	5.37%	6.68%		
AGRIC PERSONAL	1.66%	280,294	285,883	0.56%	5,589	1.99%	15,519	264,776	15,861	270,022	2.21%	1.98%		
COMM PERSONAL	3.50%	590,569	604,475	1.38%	13,905	2.35%	50,501	540,069	51,285	553,190	1.55%	2.43%		
RAILROAD PERSONAL	0.08%	13,823	13,832	0.00%	9	0.06%	1,698	12,126	389	13,443	-77.07%	10.86%		
PUBLIC SERVICE PERSONAL	2.17%	366,155	331,112	-3.48%	(35,043)	-9.57%	34,579	331,576	26,884	304,228	-22.25%	-8.25%		
SUBTOTAL - PERSONAL	7.41%	1,250,842	1,235,302	-1.54%	(15,540)	-1.24%	102,296	1,148,546	94,419	1,140,883	-7.70%	-0.67%		
OTOE COUNTY	100.00%	16,874,576	17,881,144	100.00%	1,006,568	5.96%	1,720,829	15,153,747	1,799,817	16,081,327	4.59%	6.12%		

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

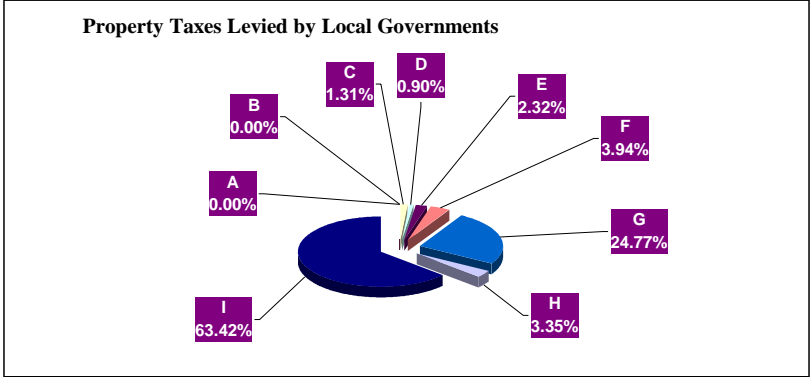
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

67 PAWNEE COUNTY

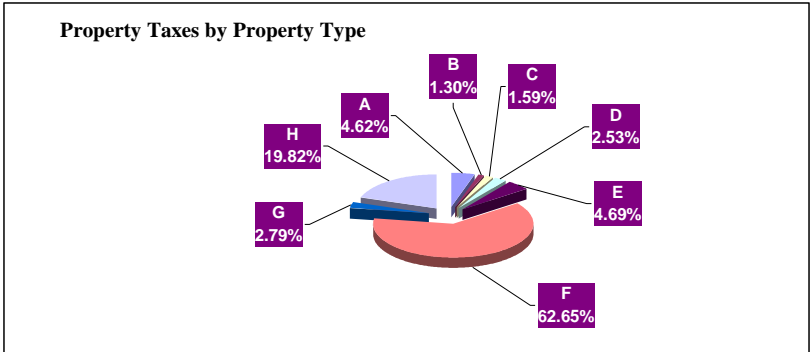
County Seat: Pawnee City, NE
 County Population: 3,087
 Real Property Taxable Records: 3,896
 Personal Property Schedules: 451

2002 Levels of Value:
 Residential: 97%
 Commercial: 97%
 Agricultural: 79%

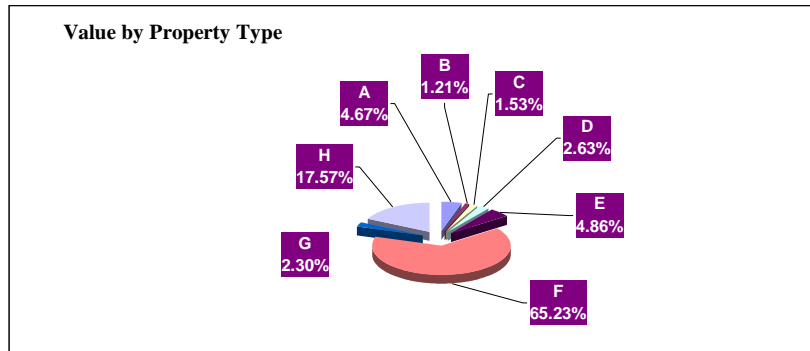
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	0	0		0.00%
C	FIRE DISTRICTS	190,615,010	47,178	0.0248%	1.31%
D	EDUC. SERV. UNIT	217,371,631	32,607	0.0150%	0.90%
E	NAT. RESOURCE DIST.	217,371,631	83,669	0.0385%	2.32%
F	COMMUNITY COLLEGE	217,371,631	142,379	0.0655%	3.94%
G	COUNTY	217,371,631	894,961	0.4117%	24.77%
H	CITY OR VILLAGE	26,970,393	120,950	0.4485%	3.35%
I	SCHOOL DISTRICTS	217,371,631	2,291,998	1.0544%	63.42%
	PAWNEE COUNTY	217,371,631	3,613,741	1.6625%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	10,159,087	167,118	1.6450%	4.62%
B	PUBLIC SERVIC ENTITIES	2,636,723	46,943	1.7803%	1.30%
C	COMM. & INDUST. EQUIP.	3,315,344	57,608	1.7376%	1.59%
D	AGRIC. MACH. & EQUIP.	5,724,417	91,583	1.5999%	2.53%
E	AG-OUTBLDG & FARMSITE LAND	10,556,320	169,491	1.6056%	4.69%
F	AGRICULTURAL LAND	141,786,860	2,263,974	1.5967%	62.65%
G	COMM., INDUST., & MINERAL	4,995,550	100,906	2.0199%	2.79%
H	RESIDENTIAL **	38,197,330	716,118	1.8748%	19.82%
	PAWNEE COUNTY	217,371,631	3,613,741	1.6625%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	10,159,087	4.67%
B	PUBLIC SERVIC ENTITIES	2,636,723	1.21%
C	COMM. & INDUST. EQUIP.	3,315,344	1.53%
D	AGRIC. MACH. & EQUIP.	5,724,417	2.63%
E	AG-OUTBLDG & FARMSITE LAND	10,556,320	4.86%
F	AGRICULTURAL LAND	141,786,860	65.23%
G	COMM., INDUST., & MINERAL	4,995,550	2.30%
H	RESIDENTIAL **	38,197,330	17.57%
	PAWNEE COUNTY	217,371,631	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

67 PAWNEE COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002	
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates				
COUNTY	212,697,583	217,371,631	4,674,048	2.20%	0.4071	0.4117				
TOWNSHIP	0	0	0							
CITY OR VILLAGE	26,876,858	26,970,393	93,535	0.35%	0.4484	0.4485				
FIRE DIST.	186,028,750	190,615,010	4,586,260	2.47%	0.0231	0.0248				
NAT. RESOURCE DIST.	212,697,582	217,371,631	4,674,049	2.20%	0.0363	0.0385				
MISC. DIST.	0	0	0							
ED. SERV. UNIT	212,697,583	217,371,631	4,674,048	2.20%	0.0150	0.0150				
COMMUNITY COLLEGE	212,697,583	217,371,631	4,674,048	2.20%	0.0636	0.0655				
SCHOOLS, CLASS 1-5	212,697,577	217,371,631	4,674,054	2.20%	1.0381	1.0536				
SCHOOLS, CLASS 6	0	0	0							
SCHOOLS, BONDS	1,330,730	1,364,664	33,934	2.55%	0.1313	0.1341				
PAWNEE COUNTY	212,697,583	217,371,631	4,674,048	2.20%	1.6378	1.6625				

TAXES BY SUBDIVISION	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
COUNTY	24.86%	865,976	24.77%	894,961	22.25%	28,985	3.35%	0	865,976	0	894,961	0	3.35%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
CITY OR VILLAGE	3.46%	120,524	3.35%	120,950	0.33%	427	0.35%	5,843	114,681	5,605	115,345	-4.07%	0.58%	
FIRE DIST.	1.23%	42,891	1.31%	47,178	3.29%	4,288	10.00%	0	42,891	0	47,178	0	10.00%	
NAT. RESOURCE DIST.	2.21%	77,106	2.32%	83,669	5.04%	6,563	8.51%	0	77,106	0	83,669	0	8.51%	
MISC. DIST.	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
ED. SERV. UNIT	0.92%	31,909	0.90%	32,607	0.54%	697	2.18%	0	31,909	0	32,607	0	2.18%	
COMMUNITY COLLEGE	3.88%	135,276	3.94%	142,379	5.45%	7,103	5.25%	0	135,276	0	142,379	0	5.25%	
SCHOOLS, CLASS 1-5 *	63.39%	2,208,040	63.37%	2,290,168	63.04%	82,127	3.72%	0	2,208,040	0	2,290,168	0	3.72%	
SCHOOLS, CLASS 6 *	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
SCHOOLS, BONDS	0.05%	1,747	0.05%	1,830	0.06%	83	4.76%	1,747	0	1,830	0	4.76%		
PAWNEE COUNTY	100.00%	3,483,468	100.00%	3,613,741	100.00%	130,273	3.74%	7,590	3,475,879	7,435	3,606,306	-2.04%	3.75%	

VALUE BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates					
AGLAND REAL	64.72%	137,651,845	65.23%	141,786,860	88.47%	4,135,015	3.00%	1.5736	1.5967					
AGIMPRV & FRMSITE	4.82%	10,253,870	4.86%	10,556,320	6.47%	302,450	2.95%	1.5806	1.6056					
RESIDENTIAL REAL **	17.67%	37,588,695	17.57%	38,197,330	13.02%	608,635	1.62%	1.8446	1.8748					
COMM.&IND.&MINRL REAL	2.33%	4,946,660	2.30%	4,995,550	1.05%	48,890	0.99%	1.9757	2.0199					
RAILROAD REAL	3.83%	8,150,586	3.88%	8,443,392	6.26%	292,806	3.59%	1.6107	1.6450					
PUBLIC SERVICE REAL	0.15%	329,008	0.17%	370,297	0.88%	41,289	12.55%	1.7527	1.7527					
SUBTOTAL-REAL	93.52%	198,920,664	94.01%	204,349,749	116.15%	5,429,085	2.73%	1.6370	1.6618					
AGRIC PERSONAL	2.51%	5,335,090	2.63%	5,724,417	8.33%	389,327	7.30%	1.5756	1.5999					
COMM PERSONAL	1.97%	4,181,415	1.53%	3,315,344	-18.53%	(866,071)	-20.71%	1.7003	1.7376					
RAILROAD PERSONAL	0.83%	1,764,882	0.79%	1,715,695	-1.05%	(49,187)	-2.79%	1.6107	1.6450					
PUBLIC SERVICE PERSONAL	1.17%	2,495,532	1.04%	2,266,426	-4.90%	(229,106)	-9.18%	1.7441	1.7849					
SUBTOTAL - PERSONAL	6.48%	13,776,919	5.99%	13,021,882	-16.15%	(755,037)	-5.48%	1.6485	1.6731					
PAWNEE COUNTY	100.00%	212,697,583	100.00%	217,371,631	100.00%	4,674,048	2.20%	1.6378	1.6625					

TAXES BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
AGLAND REAL	62.18%	2,166,156	62.65%	2,263,974	75.09%	97,818	4.52%	1,417	2,164,739	1,522	2,262,452	7.38%	4.51%	
AGIMPRV & FRMSITE	4.65%	162,071	4.69%	169,491	5.70%	7,420	4.58%	89	161,982	84	169,407	-5.44%	4.58%	
RESIDENTIAL REAL **	19.90%	693,355	19.82%	716,118	17.47%	22,763	3.28%	4,303	689,052	4,165	711,953	-3.21%	3.32%	
COMM.&IND.&MINRL REAL	2.81%	97,732	2.79%	100,906	2.44%	3,174	3.25%	968	96,764	938	99,968	-3.07%	3.31%	
RAILROAD REAL	3.77%	131,279	3.84%	138,895	5.85%	7,616	5.80%	288	130,991	282	138,613	-2.29%	5.82%	
PUBLIC SERVICE REAL	0.17%	5,766	0.18%	6,490	0.56%	724	12.55%	49	5,718	47	6,443	-3.40%	12.68%	
SUBTOTAL-REAL	93.48%	3,256,360	93.97%	3,395,873	107.09%	139,514	4.28%	7,113	3,249,246	7,037	3,388,836	-1.07%	4.30%	
AGRIC PERSONAL	2.41%	84,062	2.53%	91,583	5.77%	7,521	8.95%	36	84,026	23	91,561	-36.93%	8.97%	
COMM PERSONAL	2.04%	71,096	1.59%	57,608	-10.35%	(13,488)	-18.97%	69	71,027	52	57,556	-24.31%	-18.97%	
RAILROAD PERSONAL	0.82%	28,426	0.78%	28,223	-0.16%	(203)	-0.71%	62	28,364	57	28,166	-8.30%	-0.70%	
PUBLIC SERVICE PERSONAL	1.25%	43,524	1.12%	40,453	-2.36%	(3,071)	-7.06%	309	43,215	266	40,187	-13.98%	-7.01%	
SUBTOTAL - PERSONAL	6.52%	227,109	6.03%	217,868	-7.09%	(9,241)	-4.07%	476	226,632	398	217,470	-16.47%	-4.04%	
PAWNEE COUNTY	100.00%	3,483,468	100.00%	3,613,741	100.00%	130,273	3.74%	7,590	3,475,879	7,435	3,606,306	-2.04%	3.75%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

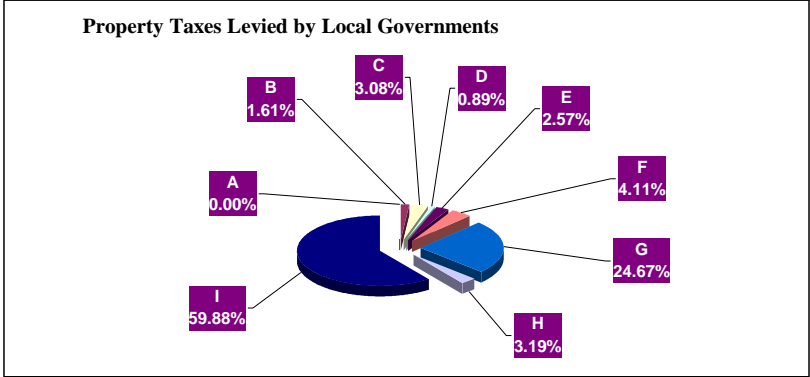
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

68 PERKINS COUNTY

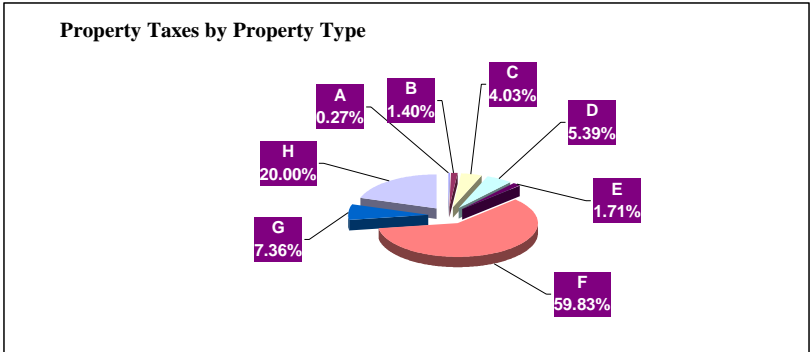
County Seat: Grant, NE
 County Population: 3,200
 Real Property Taxable Records: 4,446
 Personal Property Schedules: 691

2002 Levels of Value:
 Residential: 96%
 Commercial: 95%
 Agricultural: 75%

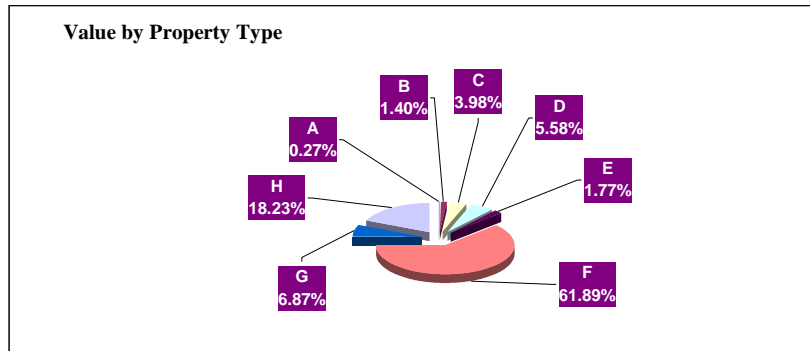
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	518,852,784	94,627	0.0182%	1.61%
C	FIRE DISTRICTS	340,432,237	180,337	0.0530%	3.08%
D	EDUC. SERV. UNIT	344,382,081	52,246	0.0152%	0.89%
E	NAT. RESOURCE DIST.	344,382,090	150,464	0.0437%	2.57%
F	COMMUNITY COLLEGE	344,382,090	241,068	0.0700%	4.11%
G	COUNTY	344,382,090	1,445,994	0.4199%	24.67%
H	CITY OR VILLAGE	47,211,277	186,708	0.3955%	3.19%
I	SCHOOL DISTRICTS	344,382,088	3,509,893	1.0192%	59.88%
	PERKINS COUNTY	344,382,090	5,861,336	1.7020%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	935,294	15,720	1.6808%	0.27%
B	PUBLIC SERVIC ENTITIES	4,828,476	81,777	1.6936%	1.40%
C	COMM. & INDUST. EQUIP.	13,705,139	236,438	1.7252%	4.03%
D	AGRIC. MACH. & EQUIP.	19,213,290	316,061	1.6450%	5.39%
E	AG-OUTBLDG & FARMSITE LAND	6,097,455	100,413	1.6468%	1.71%
F	AGRICULTURAL LAND	213,150,321	3,506,922	1.6453%	59.83%
G	COMM., INDUST., & MINERAL	23,662,469	431,564	1.8238%	7.36%
H	RESIDENTIAL **	62,789,646	1,172,440	1.8673%	20.00%
	PERKINS COUNTY	344,382,090	5,861,336	1.7020%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	935,294	0.27%
B	PUBLIC SERVIC ENTITIES	4,828,476	1.40%
C	COMM. & INDUST. EQUIP.	13,705,139	3.98%
D	AGRIC. MACH. & EQUIP.	19,213,290	5.58%
E	AG-OUTBLDG & FARMSITE LAND	6,097,455	1.77%
F	AGRICULTURAL LAND	213,150,321	61.89%
G	COMM., INDUST., & MINERAL	23,662,469	6.87%
H	RESIDENTIAL **	62,789,646	18.23%
	PERKINS COUNTY	344,382,090	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

68 PERKINS COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	330,073,471	344,382,090	14,308,619	4.33%			0.4096	0.4199				
TOWNSHIP	0	0	0									
CITY OR VILLAGE	43,539,106	47,211,277	3,672,171	8.43%			0.4315	0.3955				
FIRE DIST.	326,577,344	340,432,237	13,854,893	4.24%			0.0557	0.0530				
NAT. RESOURCE DIST.	330,073,471	344,382,090	14,308,619	4.33%			0.0437	0.0437				
MISC. DIST.	496,757,886	518,852,784	22,094,898	4.45%			0.0190	0.0182				
ED. SERV. UNIT	330,073,463	344,382,081	14,308,618	4.33%			0.0161	0.0152				
COMMUNITY COLLEGE	330,073,471	344,382,090	14,308,619	4.33%			0.0681	0.0700				
SCHOOLS, CLASS 1-5	330,073,472	344,382,088	14,308,616	4.33%			1.0109	1.0105				
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	56,653,966	26,318,225	(30,335,741)	-53.55%			0.0686	0.1140				
PERKINS COUNTY	330,073,471	344,382,090	14,308,619	4.33%			1.7008	1.7020				

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	24.08%	1,352,073	1,445,994	24.67%	1,445,994	37.96%	93,921	6.95%	0	1,352,073	0	1,445,994	0.00%	6.95%
TOWNSHIP	0.00%	0	0	0.00%	0	0.00%	0		0	0	0	0		
CITY OR VILLAGE	3.35%	187,878	186,708	3.19%	186,708	-0.47%	(1,170)	-0.62%	0	187,878	0	186,708	0.00%	-0.62%
FIRE DIST.	3.24%	181,984	180,337	3.08%	180,337	-0.67%	(1,648)	-0.91%	23,000	158,985	22,999	157,338	0.00%	-1.04%
NAT. RESOURCE DIST.	2.57%	144,223	150,464	2.57%	150,464	2.52%	6,242	4.33%	0	144,223	0	150,464	0.00%	4.33%
MISC. DIST.	1.68%	94,189	94,627	1.61%	94,627	0.18%	438	0.46%	0	94,189	0	94,627	0.00%	0.46%
ED. SERV. UNIT	0.95%	53,207	52,246	0.89%	52,246	-0.39%	(961)	-1.81%	0	53,207	0	52,246	0.00%	-1.81%
COMMUNITY COLLEGE	4.00%	224,741	241,068	4.11%	241,068	6.60%	16,327	7.26%	0	224,741	0	241,068	0.00%	7.26%
SCHOOLS, CLASS 1-5 *	59.44%	3,336,721	3,479,891	59.37%	3,479,891	57.86%	143,171	4.29%	0	3,336,721	0	3,479,891	0.00%	4.29%
SCHOOLS, CLASS 6 *		0	0		0		0		0	0	0	0		
SCHOOLS, BONDS	0.69%	38,888	30,001	0.51%	30,001	-3.59%	(8,887)	-22.85%	38,888	0	30,001	0	-22.85%	
PERKINS COUNTY	100.00%	5,613,904	5,861,336	100.00%	5,861,336	100.00%	247,432	4.41%	61,888	5,552,016	53,000	5,808,336	-14.36%	4.62%

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE				Average Rates	Average Rates				
AGLAND REAL	62.41%	205,997,472	213,150,321	61.89%	213,150,321	49.99%	7,152,849	3.47%		1.6429	1.6453			
AGIMPRV & FRMSITE	1.83%	6,038,897	6,097,455	1.77%	6,097,455	0.41%	58,558	0.97%		1.6483	1.6468			
RESIDENTIAL REAL **	17.99%	59,390,678	62,789,646	18.23%	62,789,646	23.75%	3,398,968	5.72%		1.8727	1.8673			
COMM.&IND.&MINRL REAL	6.29%	20,773,746	23,662,469	6.87%	23,662,469	20.19%	2,888,723	13.91%		1.8263	1.8238			
RAILROAD REAL	0.28%	933,530	864,043	0.25%	864,043	-0.49%	(69,487)	-7.44%		1.6766	1.6808			
PUBLIC SERVICE REAL	0.17%	566,720	527,885	0.15%	527,885	-0.27%	(38,835)	-6.85%		1.6874	1.6883			
SUBTOTAL-REAL	88.98%	293,701,043	307,091,819	89.17%	307,091,819	93.59%	13,390,776	4.56%		1.7026	1.7046			
AGRIC PERSONAL	5.76%	18,996,035	19,213,290	5.58%	19,213,290	1.52%	217,255	1.14%		1.6508	1.6450			
COMM PERSONAL	3.59%	11,861,977	13,705,139	3.98%	13,705,139	12.88%	1,843,162	15.54%		1.7355	1.7252			
RAILROAD PERSONAL	0.03%	88,857	71,251	0.02%	71,251	-0.12%	(17,606)	-19.81%		1.6766	1.6808			
PUBLIC SERVICE PERSONAL	1.64%	5,425,559	4,300,591	1.25%	4,300,591	-7.86%	(1,124,968)	-20.73%		1.7018	1.6943			
SUBTOTAL - PERSONAL	11.02%	36,372,428	37,290,271	10.83%	37,290,271	6.41%	917,843	2.52%		1.6861	1.6802			
PERKINS COUNTY	100.00%	330,073,471	344,382,090	100.00%	344,382,090	100.00%	14,308,619	4.33%		1.7008	1.7020			

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	60.28%	3,384,307	3,506,922	59.83%	3,506,922	49.56%	122,615	3.62%	36,847	3,347,461	29,592	3,477,330	-19.69%	3.88%
AGIMPRV & FRMSITE	1.77%	99,540	100,413	1.71%	100,413	0.35%	873	0.88%	920	98,620	709	99,704	-22.88%	1.10%
RESIDENTIAL REAL **	19.81%	1,112,182	1,172,440	20.00%	1,172,440	24.35%	60,258	5.42%	9,828	1,102,355	9,086	1,163,354	-7.54%	5.53%
COMM.&IND.&MINRL REAL	6.76%	379,387	431,564	7.36%	431,564	21.09%	52,178	13.75%	7,271	372,116	7,201	424,364	-0.96%	14.04%
RAILROAD REAL	0.28%	15,651	14,523	0.25%	14,523	-0.46%	(1,128)	-7.21%	154	15,497	138	14,385	-10.53%	-7.18%
PUBLIC SERVICE REAL	0.17%	9,563	8,912	0.15%	8,912	-0.26%	(650)	-6.80%	85	9,478	64	8,848	-24.30%	-6.65%
SUBTOTAL-REAL	89.08%	5,000,631	5,234,775	89.31%	5,234,775	94.63%	234,145	4.68%	55,103	4,945,527	46,791	5,187,985	-15.09%	4.90%
AGRIC PERSONAL	5.59%	313,588	316,061	5.39%	316,061	1.00%	2,473	0.79%	3,146	310,443	2,195	313,866	-30.22%	1.10%
COMM PERSONAL	3.67%	205,862	236,438	4.03%	236,438	12.36%	30,576	14.85%	2,091	203,771	3,217	233,221	53.87%	14.45%
RAILROAD PERSONAL	0.03%	1,490	1,198	0.02%	1,198	-0.12%	(292)	-19.61%	15	1,475	11	1,186	-22.47%	-19.58%
PUBLIC SERVICE PERSONAL	1.64%	92,333	72,864	1.24%	72,864	-7.87%	(19,469)	-21.09%	1,534	90,800	786	72,078	-48.75%	-20.62%
SUBTOTAL - PERSONAL	10.92%	613,273	626,561	10.69%	626,561	5.37%	13,288	2.17%	6,785	606,488	6,209	620,351	-8.48%	2.29%
PERKINS COUNTY	100.00%	5,613,904	5,861,336	100.00%	5,861,336	100.00%	247,432	4.41%	61,888	5,552,016	53,000	5,808,336	-14.36%	4.62%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

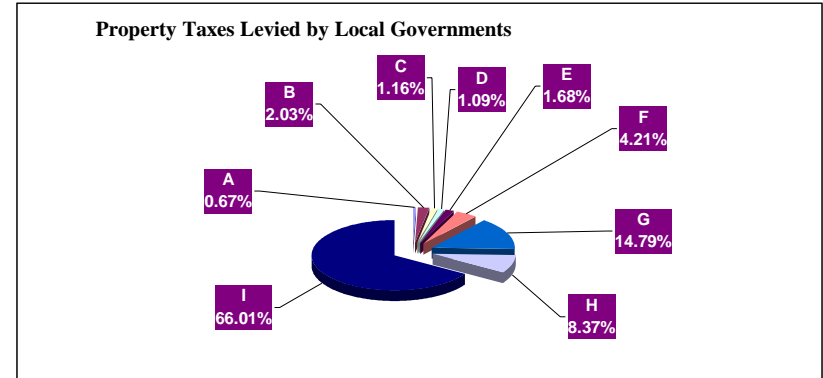
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

69 PHELPS COUNTY

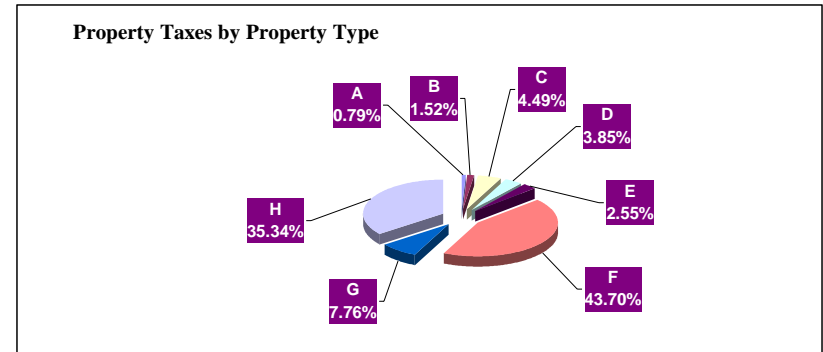
County Seat: Holdrege, NE
 County Population: 9,747
 Real Property Taxable Records: 6,972
 Personal Property Schedules: 1,297

2002 Levels of Value:
 Residential: 98%
 Commercial: 95%
 Agricultural: 79%

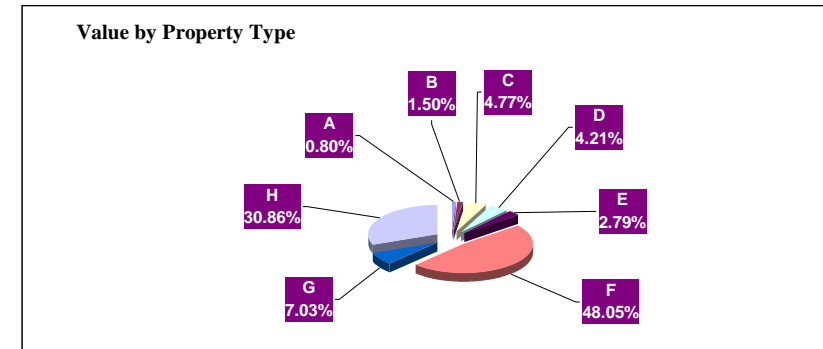
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	592,669,154	85,157	0.0144%	0.67%
B	MISCELLANEOUS DIST.	2,293,831,788	257,709	0.0112%	2.03%
C	FIRE DISTRICTS	554,296,847	147,426	0.0266%	1.16%
D	EDUC. SERV. UNIT	764,610,596	138,443	0.0181%	1.09%
E	NAT. RESOURCE DIST.	764,610,596	213,456	0.0279%	1.68%
F	COMMUNITY COLLEGE	764,610,596	535,228	0.0700%	4.21%
G	COUNTY	764,610,596	1,880,706	0.2460%	14.79%
H	CITY OR VILLAGE	213,688,623	1,064,194	0.4980%	8.37%
I	SCHOOL DISTRICTS	764,610,596	8,393,443	1.0977%	66.01%
	PHELPS COUNTY	764,610,596	12,715,763	1.6630%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	6,097,361	100,684	1.6513%	0.79%
B	PUBLIC SERVIC ENTITIES	11,491,181	193,231	1.6816%	1.52%
C	COMM. & INDUST. EQUIP.	36,463,927	571,480	1.5672%	4.49%
D	AGRIC. MACH. & EQUIP.	32,175,110	489,590	1.5216%	3.85%
E	AG-OUTBLDG & FARMSITE LAND	21,309,475	323,831	1.5197%	2.55%
F	AGRICULTURAL LAND	367,373,655	5,557,130	1.5127%	43.70%
G	COMM., INDUST., & MINERAL	53,726,241	986,341	1.8359%	7.76%
H	RESIDENTIAL **	235,973,646	4,493,474	1.9042%	35.34%
	PHELPS COUNTY	764,610,596	12,715,763	1.6630%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	6,097,361	0.80%
B	PUBLIC SERVIC ENTITIES	11,491,181	1.50%
C	COMM. & INDUST. EQUIP.	36,463,927	4.77%
D	AGRIC. MACH. & EQUIP.	32,175,110	4.21%
E	AG-OUTBLDG & FARMSITE LAND	21,309,475	2.79%
F	AGRICULTURAL LAND	367,373,655	48.05%
G	COMM., INDUST., & MINERAL	53,726,241	7.03%
H	RESIDENTIAL **	235,973,646	30.86%
	PHELPS COUNTY	764,610,596	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

69 PHELPS COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	741,403,063	764,610,596	23,207,533	3.13%	0.1879	0.2460						
TOWNSHIP	575,568,154	592,669,154	17,101,000	2.97%	0.0145	0.0144						
CITY OR VILLAGE	204,992,872	213,688,623	8,695,751	4.24%	0.5039	0.4980						
FIRE DIST.	539,657,563	554,296,847	14,639,284	2.71%	0.0270	0.0266						
NAT. RESOURCE DIST.	741,403,063	764,610,596	23,207,533	3.13%	0.0248	0.0279						
MISC. DIST.	2,224,209,189	2,293,831,788	69,622,599	3.13%	0.0107	0.0112						
ED. SERV. UNIT	741,403,063	764,610,596	23,207,533	3.13%	0.0181	0.0181						
COMMUNITY COLLEGE	741,403,063	764,610,596	23,207,533	3.13%	0.0704	0.0700						
SCHOOLS, CLASS 1-5	741,403,063	764,610,596	23,207,533	3.13%	1.0230	1.0434						
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	296,637,301	304,820,990	8,183,689	2.76%	0.1368	0.1364						
PHELPS COUNTY	741,403,063	764,610,596	23,207,533	3.13%	1.5812	1.6630						

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
COUNTY	11.88%	1,393,223	1,880,706	487,483	34.99%	0	1,393,223	0	1,880,706	0	34.99%			
TOWNSHIP	0.71%	83,635	85,157	1,521	1.82%	0	83,635	0	85,157	0	1.82%			
CITY OR VILLAGE	8.81%	1,032,890	1,064,194	31,304	3.03%	109,642	923,248	119,099	945,095	8.63%	2.37%			
FIRE DIST.	1.24%	145,458	147,426	1,968	1.35%	3,804	141,655	3,065	144,362	-19.43%	1.91%			
NAT. RESOURCE DIST.	1.57%	184,157	213,456	29,299	15.91%	0	184,157	0	213,456	0	15.91%			
MISC. DIST.	2.02%	237,193	257,709	20,516	8.65%	0	237,193	0	257,709	0	8.65%			
ED. SERV. UNIT	1.14%	133,897	138,443	4,547	3.40%	0	133,897	0	138,443	0	3.40%			
COMMUNITY COLLEGE	4.45%	522,163	535,228	13,066	2.50%	0	522,163	0	535,228	0	2.50%			
SCHOOLS, CLASS 1-5 *	64.70%	7,584,758	7,977,626	392,868	5.18%	0	7,584,758	0	7,977,626	0	5.18%			
SCHOOLS, CLASS 6 *		0	0	0		0	0	0	0	0				
SCHOOLS, BONDS	3.46%	405,797	415,817	10,020	2.47%	405,797	0	415,817	0	2.47%				
PHELPS COUNTY	100.00%	11,723,171	12,715,763	992,592	8.47%	519,243	11,203,929	537,981	12,177,782	3.61%	8.69%			

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates									
AGLAND REAL	48.62%	360,470,045	367,373,655	6,903,610	1.92%		1.4293	1.5127						
AGIMPRV & FRMSITE	3.63%	26,893,654	21,309,475	(5,584,179)	-20.76%		1.4405	1.5197						
RESIDENTIAL REAL **	30.69%	227,544,169	235,973,646	8,429,477	3.70%		1.8206	1.9042						
COMM.&IND.&MINRL REAL	6.88%	50,987,654	53,726,241	2,738,587	5.37%		1.7722	1.8359						
RAILROAD REAL	0.75%	5,537,403	5,096,733	(440,670)	-7.96%		1.5685	1.6511						
PUBLIC SERVICE REAL	0.20%	1,485,906	1,327,141	(158,765)	-10.68%		1.5837	1.6917						
SUBTOTAL-REAL	90.76%	672,918,831	684,806,891	11,888,060	1.77%		1.5895	1.6745						
AGRIC PERSONAL	3.99%	29,607,295	32,175,110	2,567,815	8.67%		1.4394	1.5216						
COMM PERSONAL	3.71%	27,476,621	36,463,927	8,987,306	32.71%		1.5247	1.5672						
RAILROAD PERSONAL	0.16%	1,161,001	1,000,628	(160,373)	-13.81%		1.5693	1.6523						
PUBLIC SERVICE PERSONAL	1.38%	10,239,315	10,164,040	(75,275)	-0.74%		1.5984	1.6802						
SUBTOTAL - PERSONAL	9.24%	68,484,232	79,803,705	11,319,473	16.53%		1.4996	1.5643						
PHELPS COUNTY	100.00%	741,403,063	764,610,596	23,207,533	3.13%		1.5812	1.6630						

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
AGLAND REAL	43.95%	5,152,158	5,557,130	404,972	7.86%		91,698	5,060,460	99,235	5,457,895	8.22%	7.85%		
AGIMPRV & FRMSITE	3.30%	387,406	323,851	(63,575)	-16.41%		7,393	380,013	5,882	317,949	-20.43%	-16.33%		
RESIDENTIAL REAL **	35.34%	4,142,618	4,493,474	350,856	8.47%		323,065	3,819,553	335,816	4,157,658	3.95%	8.85%		
COMM.&IND.&MINRL REAL	7.71%	903,612	986,341	82,729	9.16%		61,509	842,103	60,912	925,429	-0.97%	9.90%		
RAILROAD REAL	0.74%	86,857	84,151	(2,706)	-3.12%		4,269	82,588	3,893	80,258	-8.80%	-2.82%		
PUBLIC SERVICE REAL	0.20%	23,532	22,452	(1,080)	-4.59%		1,044	22,488	1,031	21,421	-1.21%	-4.75%		
SUBTOTAL-REAL	91.24%	10,696,183	11,467,380	771,196	7.21%		488,978	10,207,206	506,771	10,960,609	3.64%	7.38%		
AGRIC PERSONAL	3.64%	426,167	489,590	63,424	14.88%		8,945	417,221	10,115	479,475	13.08%	14.92%		
COMM PERSONAL	3.57%	418,942	571,480	152,539	36.41%		13,369	405,573	13,182	558,299	-1.40%	37.66%		
RAILROAD PERSONAL	0.16%	18,219	16,533	(1,686)	-9.25%		913	17,306	782	15,752	-14.42%	-8.98%		
PUBLIC SERVICE PERSONAL	1.40%	163,660	170,780	7,119	4.35%		7,037	156,623	7,131	163,648	1.33%	4.49%		
SUBTOTAL - PERSONAL	8.76%	1,026,988	1,248,383	221,396	21.56%		30,265	996,723	31,210	1,217,173	3.12%	22.12%		
PHELPS COUNTY	100.00%	11,723,171	12,715,763	992,592	8.47%		519,243	11,203,929	537,981	12,177,782	3.61%	8.69%		

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

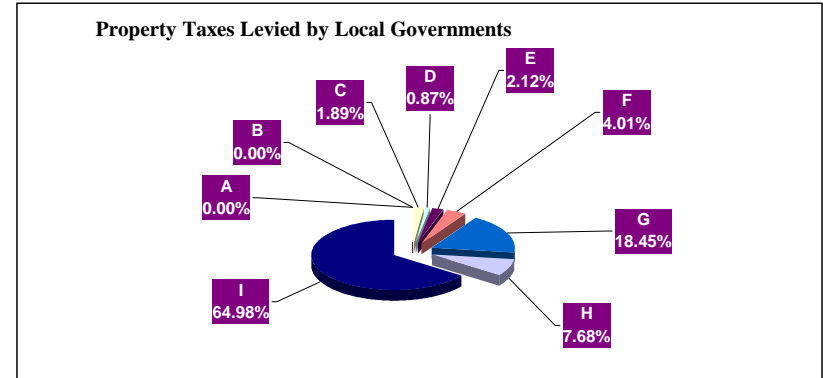
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

70 PIERCE COUNTY

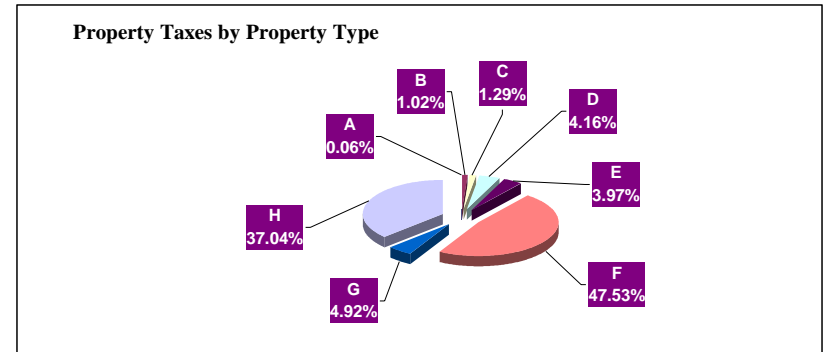
County Seat: Pierce, NE
 County Population: 7,857
 Real Property Taxable Records: 5,947
 Personal Property Schedules: 1,195

2002 Levels of Value:
 Residential: 97%
 Commercial: 96%
 Agricultural: 77%

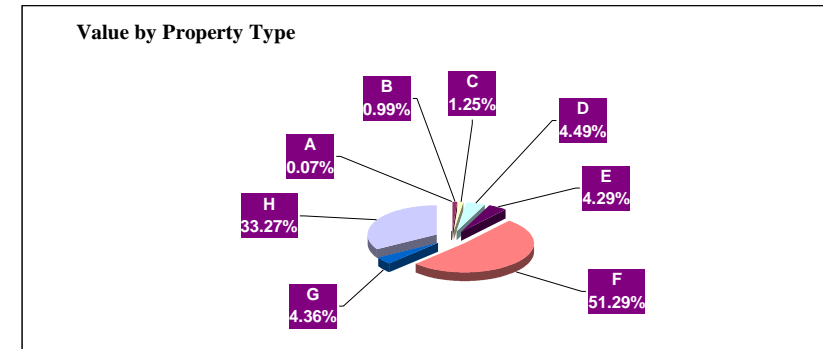
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	0	0		0.00%
C	FIRE DISTRICTS	412,558,965	163,549	0.0396%	1.89%
D	EDUC. SERV. UNIT	495,095,369	75,501	0.0152%	0.87%
E	NAT. RESOURCE DIST.	495,095,370	183,152	0.0370%	2.12%
F	COMMUNITY COLLEGE	495,095,370	346,569	0.0700%	4.01%
G	COUNTY	495,095,370	1,595,687	0.3223%	18.45%
H	CITY OR VILLAGE	107,534,353	664,204	0.6177%	7.68%
I	SCHOOL DISTRICTS	495,095,370	5,619,825	1.1351%	64.98%
	PIERCE COUNTY	495,095,370	8,648,486	1.7468%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	332,959	5,405	1.6233%	0.06%
B	PUBLIC SERVIC ENTITIES	4,894,090	88,420	1.8067%	1.02%
C	COMM. & INDUST. EQUIP.	6,197,372	111,490	1.7990%	1.29%
D	AGRIC. MACH. & EQUIP.	22,246,189	359,619	1.6165%	4.16%
E	AG-OUTBLDG & FARMSITE LAND	21,230,610	343,133	1.6162%	3.97%
F	AGRICULTURAL LAND	253,930,140	4,110,970	1.6189%	47.53%
G	COMM., INDUST., & MINERAL	21,568,205	425,643	1.9735%	4.92%
H	RESIDENTIAL **	164,695,805	3,203,807	1.9453%	37.04%
	PIERCE COUNTY	495,095,370	8,648,486	1.7468%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	332,959	0.07%
B	PUBLIC SERVIC ENTITIES	4,894,090	0.99%
C	COMM. & INDUST. EQUIP.	6,197,372	1.25%
D	AGRIC. MACH. & EQUIP.	22,246,189	4.49%
E	AG-OUTBLDG & FARMSITE LAND	21,230,610	4.29%
F	AGRICULTURAL LAND	253,930,140	51.29%
G	COMM., INDUST., & MINERAL	21,568,205	4.36%
H	RESIDENTIAL **	164,695,805	33.27%
	PIERCE COUNTY	495,095,370	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

70 PIERCE COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002	
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates				
COUNTY	483,029,791	495,095,370	12,065,579	2.50%	0.3078	0.3223				
TOWNSHIP	0	0	0							
CITY OR VILLAGE	106,213,310	107,534,353	1,321,043	1.24%	0.5517	0.6177				
FIRE DIST.	401,526,613	412,558,965	11,032,352	2.75%	0.0393	0.0396				
NAT. RESOURCE DIST.	483,029,791	495,095,370	12,065,579	2.50%	0.0382	0.0370				
MISC. DIST.	0	0	0							
ED. SERV. UNIT	483,029,791	495,095,369	12,065,578	2.50%	0.0153	0.0152				
COMMUNITY COLLEGE	483,029,791	495,095,370	12,065,579	2.50%	0.0685	0.0700				
SCHOOLS, CLASS 1-5	483,029,791	495,095,370	12,065,579	2.50%	0.9937	1.0184				
SCHOOLS, CLASS 6	0	0	0							
SCHOOLS, BONDS	514,653,993	507,834,563	(6,819,430)	-1.33%	0.1207	0.1138				
PIERCE COUNTY	483,029,791	495,095,370	12,065,579	2.50%	1.7062	1.7468				

TAXES BY SUBDIVISION	2001		2002		2002 % of		'01-'02		2001		2002		%Chg		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
COUNTY	18.04%	1,486,978	18.45%	1,595,687	26.70%	108,709	7.31%	0	1,486,978	0	1,595,687	0	1,595,687		7.31%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	0			
CITY OR VILLAGE	7.11%	586,022	7.68%	664,204	19.20%	78,181	13.34%	141,371	444,652	182,786	481,418	29,30%	8.27%			
FIRE DIST.	1.91%	157,712	1.89%	163,549	1.43%	5,837	3.70%	49,520	108,192	24,978	138,571	-49.56%	28.08%			
NAT. RESOURCE DIST.	2.24%	184,643	2.12%	183,152	-0.37%	(1,491)	-0.81%	0	184,643	0	183,152		-0.81%			
MISC. DIST.	0.00%	0	0.00%	0	0.00%	0		0	0	0	0					
ED. SERV. UNIT	0.89%	73,706	0.87%	75,501	0.44%	1,796	2.44%	0	73,706	0	75,501		2.44%			
COMMUNITY COLLEGE	4.02%	330,913	4.01%	346,569	3.85%	15,655	4.73%	0	330,913	0	346,569		4.73%			
SCHOOLS, CLASS 1-5 *	58.24%	4,800,097	58.30%	5,041,850	59.39%	241,753	5.04%	0	4,800,097	0	5,041,850		5.04%			
SCHOOLS, CLASS 6 *	0.00%	0	0.00%	0	0.00%	0		0	0	0	0					
SCHOOLS, BONDS	7.54%	621,324	6.68%	577,975	-10.65%	(43,349)	-6.98%	621,324	0	577,975	0	-6.98%				
PIERCE COUNTY	100.00%	8,241,397	100.00%	8,648,486	100.00%	407,090	4.94%	812,215	7,429,181	785,739	7,862,747	-3.26%	5.84%			

VALUE BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg		%Chg	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates							
AGLAND REAL	51.09%	246,803,695	51.29%	253,930,140	59.06%	7,126,445	2.89%	1.5877	1.6189							
AGIMPRV & FRMSITE	4.16%	20,078,100	4.29%	21,230,610	9.55%	1,152,510	5.74%	1.5820	1.6162							
RESIDENTIAL REAL **	33.35%	161,094,415	33.27%	164,695,805	29.85%	3,601,390	2.24%	1.8881	1.9453							
COMM.&IND.&MINRL REAL	4.29%	20,704,610	4.36%	21,568,205	7.16%	863,595	4.17%	1.9265	1.9735							
RAILROAD REAL	0.05%	246,470	0.06%	275,882	0.24%	29,412	11.93%	1.5893	1.6233							
PUBLIC SERVICE REAL	0.27%	1,318,222	0.23%	1,127,039	-1.58%	(191,183)	-14.50%	1.7244	1.7707							
SUBTOTAL-REAL	93.21%	450,245,512	93.48%	462,827,681	104.28%	12,582,169	2.79%	1.7109	1.7518							
AGRIC PERSONAL	4.53%	21,898,140	4.49%	22,246,189	2.88%	348,049	1.59%	1.5820	1.6165							
COMM PERSONAL	1.46%	7,071,702	1.25%	6,197,372	-7.25%	(874,330)	-12.36%	1.7598	1.7990							
RAILROAD PERSONAL	0.01%	54,591	0.01%	57,077	0.02%	2,486	4.55%	1.5893	1.6233							
PUBLIC SERVICE PERSONAL	0.78%	3,759,846	0.76%	3,767,051	0.06%	7,205	0.19%	1.7652	1.8174							
SUBTOTAL - PERSONAL	6.79%	32,784,279	6.52%	32,267,689	-4.28%	(516,590)	-1.58%	1.6414	1.6750							
PIERCE COUNTY	100.00%	483,029,791	100.00%	495,095,370	100.00%	12,065,579	2.50%	1.7062	1.7468							

TAXES BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
AGLAND REAL	47.55%	3,918,464	47.53%	4,110,970	47.29%	192,507	4.91%	333,832	3,584,632	296,168	3,814,802	-11.28%	6.42%			
AGIMPRV & FRMSITE	3.85%	317,633	3.97%	343,133	6.26%	25,500	8.03%	25,521	292,112	23,135	319,998	-9.35%	9.55%			
RESIDENTIAL REAL **	36.91%	3,041,646	37.04%	3,203,807	39.83%	162,161	5.33%	361,502	2,680,144	380,081	2,823,726	5.14%	5.36%			
COMM.&IND.&MINRL REAL	4.84%	398,885	4.92%	425,643	6.57%	26,758	6.71%	43,584	355,301	44,017	381,626	0.99%	7.41%			
RAILROAD REAL	0.05%	3,917	0.05%	4,478	0.14%	561	14.33%	281	3,636	260	4,219	-7.43%	16.01%			
PUBLIC SERVICE REAL	0.28%	22,732	0.23%	19,957	-0.68%	(2,775)	-12.21%	1,676	21,056	1,498	18,459	-10.66%	-12.33%			
SUBTOTAL-REAL	93.47%	7,703,276	93.75%	8,107,988	99.42%	404,712	5.25%	766,395	6,936,881	745,158	7,362,830	-2.77%	6.14%			
AGRIC PERSONAL	4.20%	346,434	4.16%	359,619	3.24%	13,185	3.81%	29,160	317,274	25,464	334,155	-12.68%	5.32%			
COMM PERSONAL	1.51%	124,449	1.29%	111,490	-3.18%	(12,959)	-10.41%	10,850	113,599	8,982	102,508	-17.21%	-9.76%			
RAILROAD PERSONAL	0.01%	868	0.01%	927	0.01%	59	6.79%	62	805	54	873	-13.54%	8.36%			
PUBLIC SERVICE PERSONAL	0.81%	66,370	0.79%	68,463	0.51%	2,093	3.15%	5,749	60,622	6,081	62,382	5.79%	2.90%			
SUBTOTAL - PERSONAL	6.53%	538,121	6.25%	540,499	0.58%	2,378	0.44%	45,820	492,301	40,581	499,918	-11.43%	1.55%			
PIERCE COUNTY	100.00%	8,241,397	100.00%	8,648,486	100.00%	407,090	4.94%	812,215	7,429,181	785,739	7,862,747	-3.26%	5.84%			

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

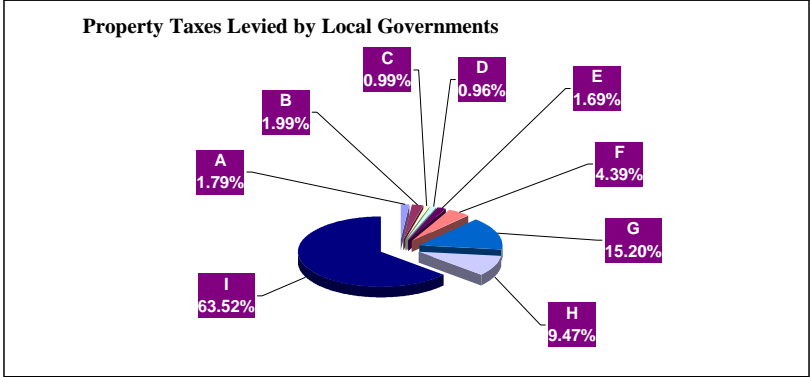
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

71 PLATTE COUNTY

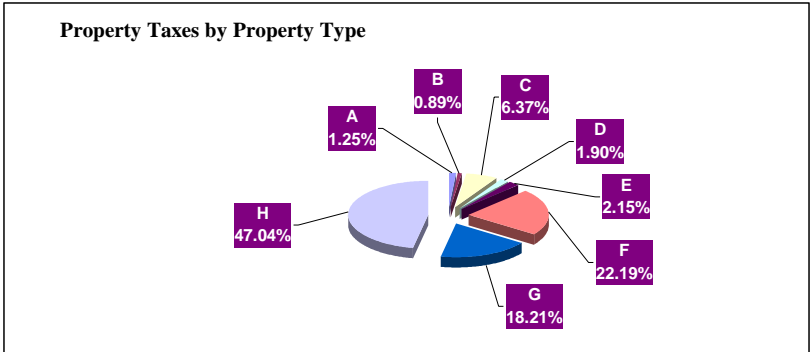
County Seat: Columbus, NE
 County Population: 31,662
 Real Property Taxable Records: 17,300
 Personal Property Schedules: 2,352

2002 Levels of Value:
 Residential: 94%
 Commercial: 100%
 Agricultural: 74%

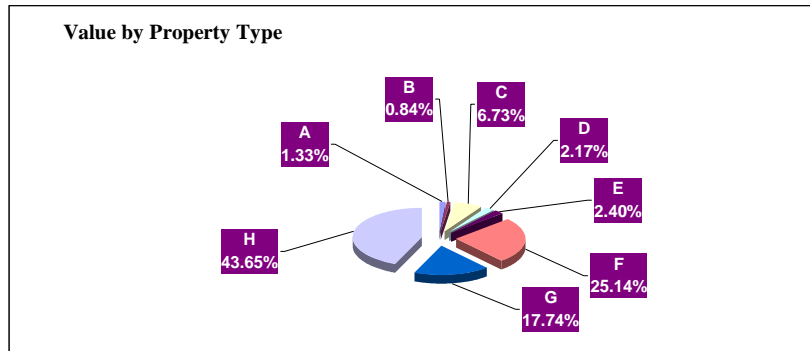
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	1,175,909,185	565,612	0.0481%	1.79%
B	MISCELLANEOUS DIST.	3,955,077,880	629,102	0.0159%	1.99%
C	FIRE DISTRICTS	1,048,223,802	314,437	0.0300%	0.99%
D	EDUC. SERV. UNIT	1,984,200,480	304,043	0.0153%	0.96%
E	NAT. RESOURCE DIST.	1,984,200,477	533,386	0.0269%	1.69%
F	COMMUNITY COLLEGE	1,984,200,477	1,388,947	0.0700%	4.39%
G	COUNTY	1,984,200,477	4,804,185	0.2421%	15.20%
H	CITY OR VILLAGE	893,838,422	2,993,803	0.3349%	9.47%
I	SCHOOL DISTRICTS	1,984,200,477	20,082,342	1.0121%	63.52%
	PLATTE COUNTY	1,984,200,477	31,615,857	1.5934%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	26,341,447	396,674	1.5059%	1.25%
B	PUBLIC SERVIC ENTITIES	16,765,452	280,347	1.6722%	0.89%
C	COMM. & INDUST. EQUIP.	133,546,957	2,013,700	1.5079%	6.37%
D	AGRIC. MACH. & EQUIP.	43,017,921	599,556	1.3937%	1.90%
E	AG-OUTBLDG & FARMSITE LAND	47,636,675	680,459	1.4284%	2.15%
F	AGRICULTURAL LAND	498,842,465	7,014,239	1.4061%	22.19%
G	COMM., INDUST., & MINERAL	351,994,650	5,758,195	1.6359%	18.21%
H	RESIDENTIAL **	866,054,910	14,872,688	1.7173%	47.04%
	PLATTE COUNTY	1,984,200,477	31,615,857	1.5934%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	26,341,447	1.33%
B	PUBLIC SERVIC ENTITIES	16,765,452	0.84%
C	COMM. & INDUST. EQUIP.	133,546,957	6.73%
D	AGRIC. MACH. & EQUIP.	43,017,921	2.17%
E	AG-OUTBLDG & FARMSITE LAND	47,636,675	2.40%
F	AGRICULTURAL LAND	498,842,465	25.14%
G	COMM., INDUST., & MINERAL	351,994,650	17.74%
H	RESIDENTIAL **	866,054,910	43.65%
	PLATTE COUNTY	1,984,200,477	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

71 PLATTE COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	1,856,995,742	1,984,200,477	127,204,735	6.85%	0.2575	0.2421						
TOWNSHIP	1,113,247,912	1,175,909,185	62,661,273	5.63%	0.0518	0.0481						
CITY OR VILLAGE	821,642,901	893,838,422	72,195,521	8.79%	0.3487	0.3349						
FIRE DIST.	1,011,207,214	1,048,223,802	37,016,588	3.66%	0.0301	0.0300						
NAT. RESOURCE DIST.	1,856,995,738	1,984,200,477	127,204,739	6.85%	0.0287	0.0269						
MISC. DIST.	3,706,595,664	3,955,077,880	248,482,216	6.70%	0.0159	0.0159						
ED. SERV. UNIT	1,856,995,744	1,984,200,480	127,204,736	6.85%	0.0161	0.0153						
COMMUNITY COLLEGE	1,856,995,742	1,984,200,477	127,204,735	6.85%	0.0704	0.0700						
SCHOOLS, CLASS 1-5	1,856,995,743	1,984,200,477	127,204,734	6.85%	0.9310	0.9223						
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	2,197,664,010	2,335,057,795	137,393,785	6.25%	0.0836	0.0763						
PLATTE COUNTY	1,856,995,742	1,984,200,477	127,204,735	6.85%	1.6361	1.5934						

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg	% Chg
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
COUNTY	15.74%	4,782,637	4,804,185	1.75%	21,548	0.45%	713,885	4,068,752	714,828	4,089,357	0.13%	0.51%		
TOWNSHIP	1.90%	576,730	565,612	-0.90%	(11,118)	-1.93%	0	576,730	0	565,612	-1.93%	-1.93%		
CITY OR VILLAGE	9.43%	2,865,082	2,993,803	10.43%	128,721	4.49%	429,055	2,436,027	200,951	2,792,852	-53.16%	14.65%		
FIRE DIST.	1.00%	304,730	314,437	0.79%	9,707	3.19%	37,450	267,280	59,498	254,939	58.87%	-4.62%		
NAT. RESOURCE DIST.	1.75%	532,333	533,386	0.09%	1,053	0.20%	0	532,333	0	533,386	0.20%	0.20%		
MISC. DIST.	1.93%	587,582	629,102	3.36%	41,520	7.07%	118,733	468,848	126,116	502,986	6.22%	7.28%		
ED. SERV. UNIT	0.99%	299,284	304,043	0.39%	4,759	1.59%	0	299,284	0	304,043	1.59%	1.59%		
COMMUNITY COLLEGE	4.30%	1,307,864	1,388,947	6.57%	81,083	6.20%	0	1,307,864	0	1,388,947	6.20%	6.20%		
SCHOOLS, CLASS 1-5 *	56.90%	17,288,660	18,300,274	81.97%	1,011,615	5.85%	0	17,288,660	0	18,300,274	5.85%	5.85%		
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0				
SCHOOLS, BONDS	6.05%	1,836,779	1,782,068	-4.43%	(54,711)	-2.98%	1,836,779	0	1,782,068	0	-2.98%	-2.98%		
PLATTE COUNTY	100.00%	30,381,680	31,615,857	100.00%	1,234,178	4.06%	3,135,902	27,245,778	2,883,461	28,732,396	-8.05%	5.46%		

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg	% Chg
		TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates									
AGLAND REAL	26.72%	496,280,285	498,842,465	2.01%	2,562,180	0.52%	1,4398	1,4061						
AGIMPRV & FRMSITE	2.38%	44,252,405	47,636,675	2.66%	3,384,270	7.65%	1,4495	1,4284						
RESIDENTIAL REAL **	43.27%	803,454,875	866,054,910	49.21%	62,600,035	7.79%	1,7697	1,7173						
COMM.&IND.&MINRL REAL	16.91%	314,086,795	351,994,650	29.80%	37,907,855	12.07%	1,6839	1,6359						
RAILROAD REAL	1.03%	19,206,834	21,315,417	1.66%	2,108,583	10.98%	1,5558	1,5056						
PUBLIC SERVICE REAL	0.08%	1,407,159	1,459,858	0.04%	52,699	3.75%	1,6459	1,6059						
SUBTOTAL-REAL	90.40%	1,678,688,353	1,787,303,975	85.39%	108,615,622	6.47%	1,6451	1,6041						
AGRIC PERSONAL	2.33%	43,268,792	43,017,921	-0.20%	(250,871)	-0.58%	1,4250	1,3937						
COMM PERSONAL	6.21%	115,382,161	133,546,957	14.28%	18,164,796	15.74%	1,5723	1,5079						
RAILROAD PERSONAL	0.25%	4,636,914	5,026,030	0.31%	389,116	8.39%	1,5572	1,5071						
PUBLIC SERVICE PERSONAL	0.81%	15,019,522	15,305,594	0.22%	286,072	1.90%	1,7447	1,6785						
SUBTOTAL - PERSONAL	9.60%	178,307,389	196,896,502	14.61%	18,589,113	10.43%	1,5507	1,4962						
PLATTE COUNTY	100.00%	1,856,995,742	1,984,200,477	100.00%	127,204,735	6.85%	1.6361	1.5934						

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg	% Chg
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
AGLAND REAL	23.52%	7,145,382	7,014,239	-10.63%	(131,143)	-1.84%	649,355	6,496,027	632,630	6,381,610	-2.58%	-1.76%		
AGIMPRV & FRMSITE	2.11%	641,438	680,459	3.16%	39,021	6.08%	61,143	580,295	65,713	614,746	7.47%	5.94%		
RESIDENTIAL REAL **	46.80%	14,218,999	14,872,688	52.97%	653,688	4.60%	1,606,043	12,612,956	1,402,489	13,470,199	-12.67%	6.80%		
COMM.&IND.&MINRL REAL	17.41%	5,288,885	5,758,195	38.03%	469,310	8.87%	533,671	4,755,214	498,849	5,259,346	-6.52%	10.60%		
RAILROAD REAL	0.98%	298,829	320,927	1.79%	22,098	7.39%	26,609	272,220	26,805	294,122	0.74%	8.05%		
PUBLIC SERVICE REAL	0.08%	23,161	23,444	0.02%	284	1.22%	2,631	20,530	2,330	21,114	-11.42%	2.85%		
SUBTOTAL-REAL	90.90%	27,616,693	28,669,952	85.34%	1,053,259	3.81%	2,879,452	24,737,242	2,628,816	26,041,136	-8.70%	5.27%		
AGRIC PERSONAL	2.03%	616,560	599,556	-1.38%	(17,004)	-2.76%	57,385	559,175	54,761	544,795	-4.57%	-2.57%		
COMM PERSONAL	5.97%	1,814,184	2,013,700	16.17%	199,516	11.00%	163,771	1,650,413	169,232	1,844,467	3.33%	11.76%		
RAILROAD PERSONAL	0.24%	72,204	75,746	0.29%	3,542	4.91%	6,437	65,767	6,323	69,424	-1.77%	5.56%		
PUBLIC SERVICE PERSONAL	0.86%	262,038	256,903	-0.42%	(5,135)	-1.96%	28,857	233,181	24,329	232,575	-15.69%	-0.26%		
SUBTOTAL - PERSONAL	9.10%	2,764,986	2,945,905	14.66%	180,919	6.54%	256,450	2,508,536	254,645	2,691,260	-0.70%	7.28%		
PLATTE COUNTY	100.00%	30,381,680	31,615,857	100.00%	1,234,178	4.06%	3,135,902	27,245,778	2,883,461	28,732,396	-8.05%	5.46%		

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

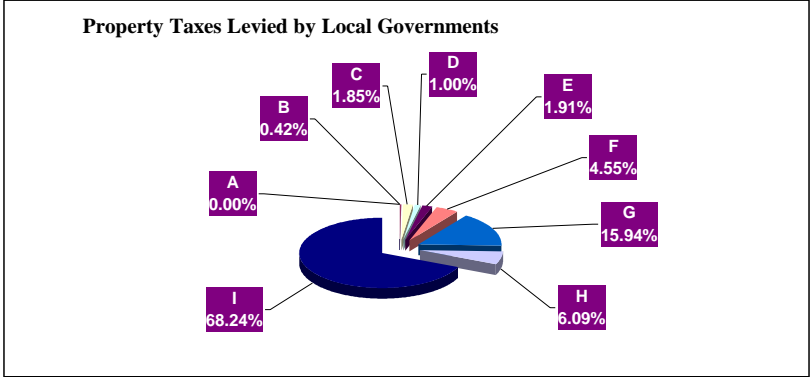
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

72 POLK COUNTY

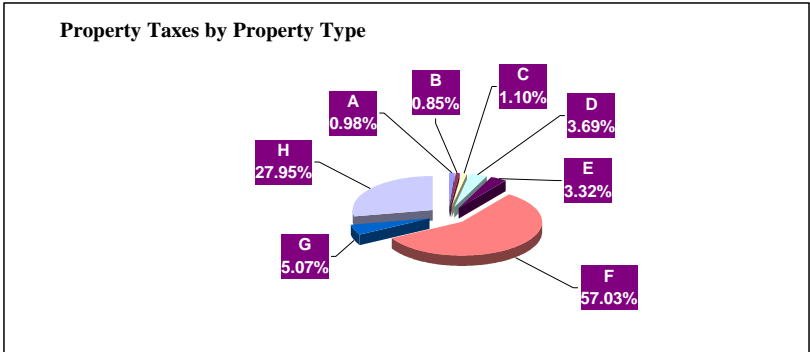
County Seat: Osceola, NE
 County Population: 5,639
 Real Property Taxable Records: 5,711
 Personal Property Schedules: 1,050

2002 Levels of Value:
 Residential: 98%
 Commercial: 97%
 Agricultural: 75%

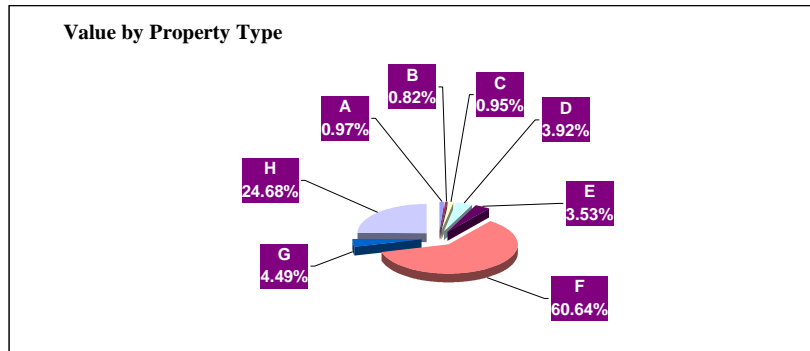
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	616,542,094	35,416	0.0057%	0.42%
C	FIRE DISTRICTS	501,263,324	157,684	0.0315%	1.85%
D	EDUC. SERV. UNIT	553,229,007	85,091	0.0154%	1.00%
E	NAT. RESOURCE DIST.	553,229,007	162,555	0.0294%	1.91%
F	COMMUNITY COLLEGE	553,229,007	387,262	0.0700%	4.55%
G	COUNTY	553,229,007	1,355,382	0.2450%	15.94%
H	CITY OR VILLAGE	81,850,215	517,850	0.6327%	6.09%
I	SCHOOL DISTRICTS	553,229,007	5,803,894	1.0491%	68.24%
	POLK COUNTY	553,229,007	8,505,135	1.5374%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	5,384,291	83,649	1.5536%	0.98%
B	PUBLIC SERVIC ENTITIES	4,516,847	72,400	1.6029%	0.85%
C	COMM. & INDUST. EQUIP.	5,244,477	93,620	1.7851%	1.10%
D	AGRIC. MACH. & EQUIP.	21,689,352	313,838	1.4470%	3.69%
E	AG-OUTBLDG & FARMSITE LAND	19,519,035	282,650	1.4481%	3.32%
F	AGRICULTURAL LAND	335,489,500	4,850,803	1.4459%	57.03%
G	COMM., INDUST., & MINERAL	24,848,585	431,210	1.7354%	5.07%
H	RESIDENTIAL **	136,536,920	2,376,964	1.7409%	27.95%
	POLK COUNTY	553,229,007	8,505,135	1.5374%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	5,384,291	0.97%
B	PUBLIC SERVIC ENTITIES	4,516,847	0.82%
C	COMM. & INDUST. EQUIP.	5,244,477	0.95%
D	AGRIC. MACH. & EQUIP.	21,689,352	3.92%
E	AG-OUTBLDG & FARMSITE LAND	19,519,035	3.53%
F	AGRICULTURAL LAND	335,489,500	60.64%
G	COMM., INDUST., & MINERAL	24,848,585	4.49%
H	RESIDENTIAL **	136,536,920	24.68%
	POLK COUNTY	553,229,007	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

72 POLK COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002	
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value			Average Rates	Average Rates		
COUNTY	528,149,841	553,229,007	25,079,166	4.75%			0.2490	0.2450		
TOWNSHIP	0	0	0							
CITY OR VILLAGE	82,191,503	81,850,215	(341,288)	-0.42%			0.6595	0.6327		
FIRE DIST.	476,762,941	501,263,324	24,500,383	5.14%			0.0396	0.0315		
NAT. RESOURCE DIST.	528,149,841	553,229,007	25,079,166	4.75%			0.0298	0.0294		
MISC. DIST.	588,159,400	616,542,094	28,382,694	4.83%			0.0060	0.0057		
ED. SERV. UNIT	528,149,841	553,229,007	25,079,166	4.75%			0.0162	0.0154		
COMMUNITY COLLEGE	528,149,841	553,229,007	25,079,166	4.75%			0.0704	0.0700		
SCHOOLS, CLASS 1-5	528,149,841	553,229,007	25,079,166	4.75%			1.0155	1.0221		
SCHOOLS, CLASS 6	0	0	0							
SCHOOLS, BONDS	293,024,209	305,813,828	12,789,619	4.36%			0.0616	0.0488		
POLK COUNTY	528,149,841	553,229,007	25,079,166	4.75%			1.5602	1.5374		

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Total Amt Chg	Amount Chg				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	15.96%	1,314,973	1,355,382	15.24%	40,410	3.07%	0	1,314,973	0	1,355,382	0	3.07%		
TOWNSHIP	0.00%	0	0	0.00%	0	0.00%	0	0	0	0	0			
CITY OR VILLAGE	6.58%	542,045	517,850	-9.12%	(24,195)	-4.46%	278,796	263,250	134,222	383,628	-51.86%	45.73%		
FIRE DIST.	2.29%	188,897	157,684	-11.77%	(31,213)	-16.52%	23,598	165,299	4,706	152,978	-80.06%	-7.45%		
NAT. RESOURCE DIST.	1.91%	157,426	162,555	1.93%	5,129	3.26%	0	157,426	0	162,555	0	3.26%		
MISC. DIST.	0.43%	35,360	35,416	0.02%	56	0.16%	0	35,360	0	35,416	0	0.16%		
ED. SERV. UNIT	1.04%	85,484	85,091	-0.15%	(393)	-0.46%	0	85,484	0	85,091	0	-0.46%		
COMMUNITY COLLEGE	4.51%	371,970	387,262	5.77%	15,292	4.11%	0	371,970	0	387,262	0	4.11%		
SCHOOLS, CLASS 1-5 *	65.09%	5,363,187	5,654,796	109.96%	291,609	5.44%	0	5,363,187	0	5,654,796	0	5.44%		
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0	0			
SCHOOLS, BONDS	2.19%	180,599	149,098	-11.88%	(31,501)	-17.44%	180,599	0	149,098	0	-17.44%			
POLK COUNTY	100.00%	8,239,942	8,505,135	100.00%	265,193	3.22%	482,993	7,756,949	288,026	8,217,109	-40.37%	5.93%		

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002	
		TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value				Average Rates	Average Rates		
AGLAND REAL	60.57%	319,925,540	335,489,500	62.06%	15,563,960	4.86%		1.4578	1.4459			
AGIMPRV & FRMSITE	4.14%	21,856,965	19,519,035	-9.32%	(2,337,930)	-10.70%		1.4600	1.4481			
RESIDENTIAL REAL **	24.18%	127,708,625	136,536,920	35.20%	8,828,295	6.91%		1.8016	1.7409			
COMM.&IND.&MINRL REAL	4.21%	22,215,715	24,848,585	10.50%	2,632,870	11.85%		1.7846	1.7354			
RAILROAD REAL	0.74%	3,933,698	4,370,152	1.74%	436,454	11.10%		1.5652	1.5536			
PUBLIC SERVICE REAL	0.16%	822,923	791,693	-0.12%	(31,230)	-3.80%		1.5639	1.5530			
SUBTOTAL-REAL	94.00%	496,463,466	521,555,885	100.05%	25,092,419	5.05%		1.5620	1.5381			
AGRIC PERSONAL	4.26%	22,509,227	21,689,352	-3.27%	(819,875)	-3.64%		1.4574	1.4470			
COMM PERSONAL	0.83%	4,364,551	5,244,477	3.51%	879,926	20.16%		1.8115	1.7851			
RAILROAD PERSONAL	0.18%	931,584	1,014,139	0.33%	82,555	8.86%		1.5652	1.5536			
PUBLIC SERVICE PERSONAL	0.73%	3,881,013	3,725,154	-0.62%	(155,859)	-4.02%		1.6341	1.6135			
SUBTOTAL - PERSONAL	6.00%	31,686,375	31,673,122	-0.05%	(13,253)	-0.04%		1.5310	1.5260			
POLK COUNTY	100.00%	528,149,841	553,229,007	100.00%	25,079,166	4.75%		1.5602	1.5374			

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Total Amt Chg	Amount Chg				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	56.60%	4,663,971	4,850,803	70.45%	186,832	4.01%	120,852	4,543,119	92,133	4,758,671	-23.76%	4.74%		
AGIMPRV & FRMSITE	3.87%	319,109	282,650	-13.75%	(36,458)	-11.43%	7,674	311,434	5,151	277,499	-32.88%	-10.90%		
RESIDENTIAL REAL **	27.92%	2,300,845	2,376,964	28.70%	76,119	3.31%	280,415	2,020,430	148,759	2,228,205	-46.95%	10.28%		
COMM.&IND.&MINRL REAL	4.81%	396,456	431,210	13.11%	34,754	8.77%	46,967	349,489	25,806	405,405	-45.06%	16.00%		
RAILROAD REAL	0.75%	61,571	67,893	2.38%	6,322	10.27%	3,911	57,660	2,535	65,358	-35.18%	13.35%		
PUBLIC SERVICE REAL	0.16%	12,870	12,295	-0.22%	(574)	-4.46%	795	12,075	419	11,876	-47.28%	-1.64%		
SUBTOTAL-REAL	94.11%	7,754,821	8,021,817	100.68%	266,996	3.44%	460,614	7,294,207	274,802	7,747,015	-40.34%	6.21%		
AGRIC PERSONAL	3.98%	328,054	313,838	-5.36%	(14,215)	-4.33%	7,826	320,227	5,451	308,388	-30.36%	-3.70%		
COMM PERSONAL	0.96%	79,064	93,620	5.49%	14,555	18.41%	8,580	70,484	4,391	89,229	-48.83%	26.59%		
RAILROAD PERSONAL	0.18%	14,581	15,755	0.44%	1,174	8.05%	926	13,655	588	15,167	-36.48%	11.07%		
PUBLIC SERVICE PERSONAL	0.77%	63,421	60,104	-1.25%	(3,317)	-5.23%	5,046	58,375	2,794	57,310	-44.63%	-1.82%		
SUBTOTAL - PERSONAL	5.89%	485,121	483,318	-0.68%	(1,803)	-0.37%	22,379	462,742	13,224	470,094	-40.91%	1.59%		
POLK COUNTY	100.00%	8,239,942	8,505,135	100.00%	265,193	3.22%	482,993	7,756,949	288,026	8,217,109	-40.37%	5.93%		

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

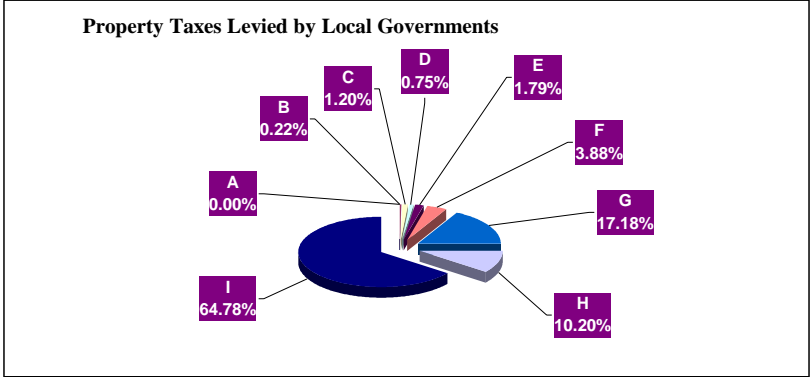
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

73 RED WILLOW COUNTY

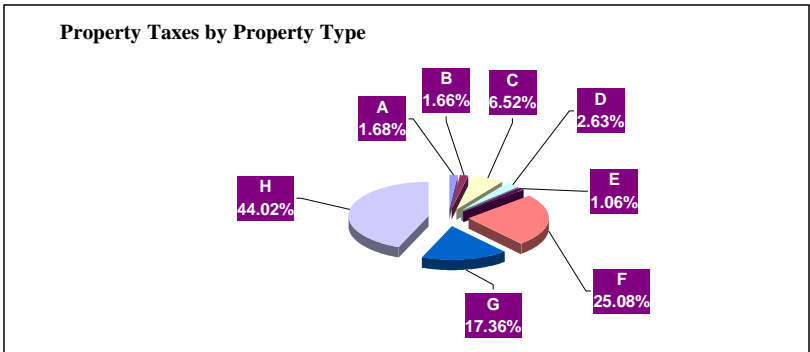
County Seat: McCook, NE
 County Population: 11,448
 Real Property Taxable Records: 8,737
 Personal Property Schedules: 1,137

2002 Levels of Value:
 Residential: 94%
 Commercial: 98%
 Agricultural: 75%

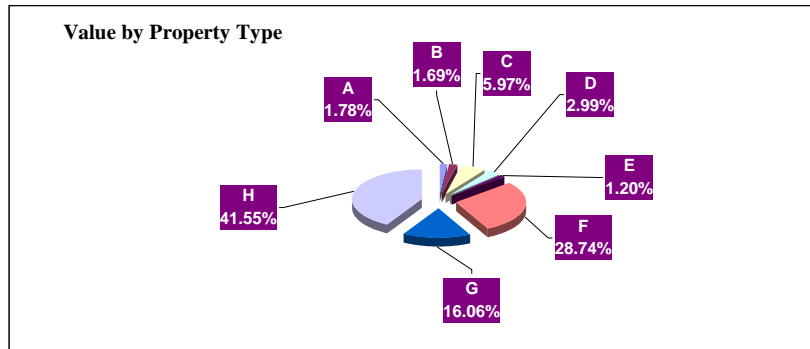
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	596,382,342	21,845	0.0037%	0.22%
C	FIRE DISTRICTS	269,652,685	121,988	0.0452%	1.20%
D	EDUC. SERV. UNIT	527,271,367	75,822	0.0144%	0.75%
E	NAT. RESOURCE DIST.	562,421,471	181,301	0.0322%	1.79%
F	COMMUNITY COLLEGE	562,421,471	393,696	0.0700%	3.88%
G	COUNTY	562,421,471	1,743,507	0.3100%	17.18%
H	CITY OR VILLAGE	295,229,537	1,034,840	0.3505%	10.20%
I	SCHOOL DISTRICTS	562,421,471	6,572,827	1.1687%	64.78%
	RED WILLOW COUNTY	562,421,471	10,145,827	1.8040%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	10,037,693	170,480	1.6984%	1.68%
B	PUBLIC SERVIC ENTITIES	9,528,417	168,276	1.7660%	1.66%
C	COMM. & INDUST. EQUIP.	33,585,676	661,139	1.9685%	6.52%
D	AGRIC. MACH. & EQUIP.	16,838,960	266,824	1.5846%	2.63%
E	AG-OUTBLDG & FARMSITE LAND	6,771,884	107,568	1.5885%	1.06%
F	AGRICULTURAL LAND	161,637,282	2,544,592	1.5743%	25.08%
G	COMM., INDUST., & MINERAL	90,330,928	1,761,095	1.9496%	17.36%
H	RESIDENTIAL **	233,690,631	4,465,852	1.9110%	44.02%
	RED WILLOW COUNTY	562,421,471	10,145,827	1.8040%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	10,037,693	1.78%
B	PUBLIC SERVIC ENTITIES	9,528,417	1.69%
C	COMM. & INDUST. EQUIP.	33,585,676	5.97%
D	AGRIC. MACH. & EQUIP.	16,838,960	2.99%
E	AG-OUTBLDG & FARMSITE LAND	6,771,884	1.20%
F	AGRICULTURAL LAND	161,637,282	28.74%
G	COMM., INDUST., & MINERAL	90,330,928	16.06%
H	RESIDENTIAL **	233,690,631	41.55%
	RED WILLOW COUNTY	562,421,471	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

73 RED WILLOW COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02	'01-'02	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates						
COUNTY	528,343,661	562,421,471	34,077,810	6.45%			0.3100	0.3100				
TOWNSHIP	0	0	0									
CITY OR VILLAGE	275,401,939	295,229,537	19,827,598	7.20%			0.3539	0.3505				
FIRE DIST.	255,394,205	269,652,685	14,258,480	5.58%			0.0453	0.0452				
NAT. RESOURCE DIST.	528,343,661	562,421,471	34,077,810	6.45%			0.0318	0.0322				
MISC. DIST.	560,997,220	596,382,342	35,385,122	6.31%			0.0038	0.0037				
ED. SERV. UNIT	495,079,606	527,271,367	32,191,761	6.50%			0.0145	0.0144				
COMMUNITY COLLEGE	528,343,661	562,421,471	34,077,810	6.45%			0.0681	0.0700				
SCHOOLS, CLASS 1-5	528,343,664	562,421,471	34,077,807	6.45%			1.0921	1.1654				
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	9,392,390	9,897,264	504,874	5.38%			0.1378	0.1850				
RED WILLOW COUNTY	528,343,661	562,421,471	34,077,810	6.45%			1.7284	1.8040				

TAXES BY SUBDIVISION	2001		2002		2002 % of	'01-'02	'01-'02	2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond
COUNTY	17.94%	1,637,867	17.18%	1,743,507	10.42%	105,640	6.45%	0	1,637,867	0	1,743,507		6.45%
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0		
CITY OR VILLAGE	10.67%	974,691	10.20%	1,034,840	5.93%	60,149	6.17%	87,096	887,596	87,396	947,443	0.35%	6.74%
FIRE DIST.	1.27%	115,617	1.20%	121,988	0.63%	6,370	5.51%	16,238	99,379	17,385	104,602	7.06%	5.26%
NAT. RESOURCE DIST.	1.84%	167,950	1.79%	181,301	1.32%	13,351	7.95%	0	167,950	0	181,301		7.95%
MISC. DIST.	0.23%	21,455	0.22%	21,845	0.04%	390	1.82%	0	21,455	0	21,845		1.82%
ED. SERV. UNIT	0.79%	71,770	0.75%	75,822	0.40%	4,052	5.65%	0	71,770	0	75,822		5.65%
COMMUNITY COLLEGE	3.94%	359,739	3.88%	393,696	3.35%	33,957	9.44%	0	359,739	0	393,696		9.44%
SCHOOLS, CLASS 1-5 *	63.18%	5,769,938	64.60%	6,554,513	77.39%	784,575	13.60%	0	5,769,938	0	6,554,513		13.60%
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0		
SCHOOLS, BONDS	0.14%	12,943	0.18%	18,314	0.53%	5,371	41.50%	12,943	0	18,314	0	41.50%	
RED WILLOW COUNTY	100.00%	9,131,970	100.00%	10,145,827	100.00%	1,013,856	11.10%	116,277	9,015,693	123,096	10,022,731	5.86%	11.17%

VALUE BY SECTOR	2001		2002		2002 % of	'01-'02	'01-'02	2001		2002		%Chg	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates				
AGLAND REAL	29.87%	157,798,710	28.74%	161,637,282	11.26%	3,838,572	2.43%		1.5130		1.5743		
AGIMPRV & FRMSITE	1.54%	8,147,845	1.20%	6,771,884	-4.04%	(1,375,961)	-16.89%		1.5212		1.5885		
RESIDENTIAL REAL **	40.40%	213,447,139	41.55%	233,690,631	59.40%	20,243,492	9.48%		1.8420		1.9110		
COMM.&IND.&MINRL REAL	16.91%	89,347,269	16.06%	90,330,928	2.89%	983,659	1.10%		1.8629		1.9496		
RAILROAD REAL	1.72%	9,104,514	1.49%	8,379,324	-2.13%	(725,190)	-7.97%		1.6324		1.6979		
PUBLIC SERVICE REAL	0.25%	1,321,823	0.21%	1,203,185	-0.35%	(118,638)	-8.98%		1.6887		1.7838		
SUBTOTAL-REAL	90.69%	479,167,300	89.26%	502,013,234	67.04%	22,845,934	4.77%		1.7277		1.8013		
AGRIC PERSONAL	2.91%	15,362,749	2.99%	16,838,960	4.33%	1,476,211	9.61%		1.5259		1.5846		
COMM PERSONAL	4.54%	23,998,376	5.97%	33,585,676	28.13%	9,587,300	39.95%		1.8889		1.9685		
RAILROAD PERSONAL	0.36%	1,923,327	0.29%	1,658,369	-0.78%	(264,958)	-13.78%		1.6349		1.7010		
PUBLIC SERVICE PERSONAL	1.49%	7,891,909	1.48%	8,325,232	1.27%	433,323	5.49%		1.7016		1.7635		
SUBTOTAL - PERSONAL	9.31%	49,176,361	10.74%	60,408,237	32.96%	11,231,876	22.84%		1.7355		1.8259		
RED WILLOW COUNTY	100.00%	528,343,661	100.00%	562,421,471	100.00%	34,077,810	6.45%		1.7284		1.8040		

TAXES BY SECTOR	2001		2002		2002 % of	'01-'02	'01-'02	2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond
AGLAND REAL	26.14%	2,387,480	25.08%	2,544,592	15.50%	157,112	6.58%	20,101	2,367,379	23,586	2,521,006	17.34%	6.49%
AGIMPRV & FRMSITE	1.36%	123,946	1.06%	107,568	-1.62%	(16,378)	-13.21%	933	123,013	891	106,677	-4.52%	-13.28%
RESIDENTIAL REAL **	43.05%	3,931,675	44.02%	4,465,852	52.69%	534,177	13.59%	57,238	3,874,437	58,169	4,407,683	1.63%	13.76%
COMM.&IND.&MINRL REAL	18.23%	1,664,466	17.36%	1,761,095	9.53%	96,629	5.81%	25,166	1,639,300	24,182	1,736,913	-3.91%	5.95%
RAILROAD REAL	1.63%	148,618	1.40%	142,271	-0.63%	(6,346)	-4.27%	1,849	146,769	2,012	140,260	8.78%	-4.43%
PUBLIC SERVICE REAL	0.24%	22,322	0.21%	21,463	-0.08%	(859)	-3.85%	274	22,048	273	21,190	-0.31%	-3.89%
SUBTOTAL-REAL	90.65%	8,278,506	89.13%	9,042,841	75.39%	764,335	9.23%	105,561	8,172,945	109,112	8,933,729	3.36%	9.31%
AGRIC PERSONAL	2.57%	234,416	2.63%	266,824	3.20%	32,408	13.83%	1,405	233,011	2,225	264,600	58.28%	13.56%
COMM PERSONAL	4.96%	453,312	6.52%	661,139	20.50%	207,827	45.85%	7,276	446,036	9,541	651,598	31.13%	46.09%
RAILROAD PERSONAL	0.34%	31,445	0.28%	28,209	-0.32%	(3,236)	-10.29%	385	31,060	394	27,815	2.39%	-10.45%
PUBLIC SERVICE PERSONAL	1.47%	134,291	1.45%	146,813	1.24%	12,522	9.32%	1,650	132,641	1,824	144,989	10.54%	9.31%
SUBTOTAL - PERSONAL	9.35%	853,464	10.87%	1,102,985	24.61%	249,521	29.24%	10,716	842,748	13,984	1,089,002	30.49%	29.22%
RED WILLOW COUNTY	100.00%	9,131,970	100.00%	10,145,827	100.00%	1,013,856	11.10%	116,277	9,015,693	123,096	10,022,731	5.86%	11.17%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

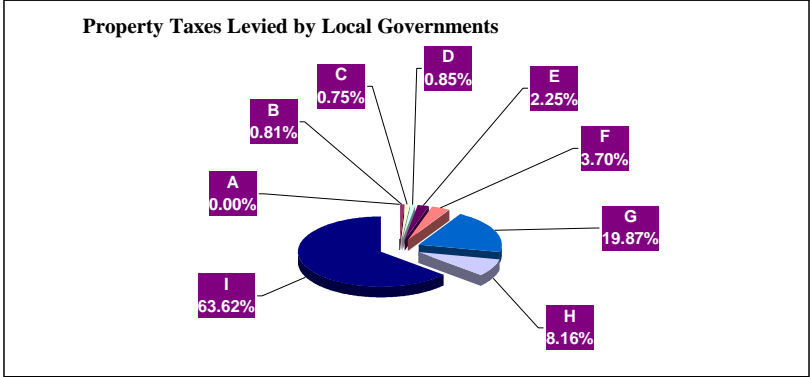
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

74 RICHARDSON COUNTY

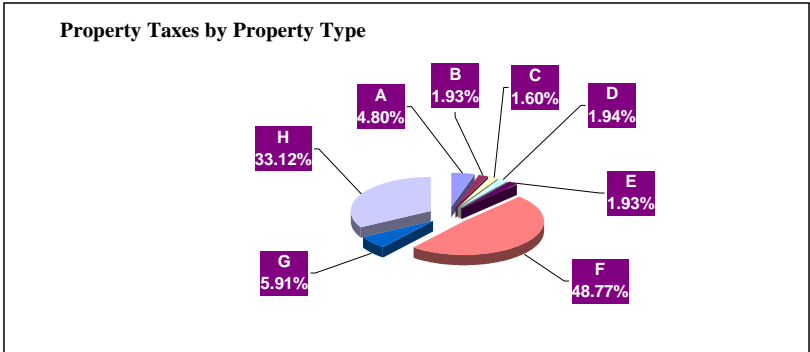
County Seat: Falls City, NE
 County Population: 9,531
 Real Property Taxable Records: 8,767
 Personal Property Schedules: 844

2002 Levels of Value:
 Residential: 97%
 Commercial: 95%
 Agricultural: 75%

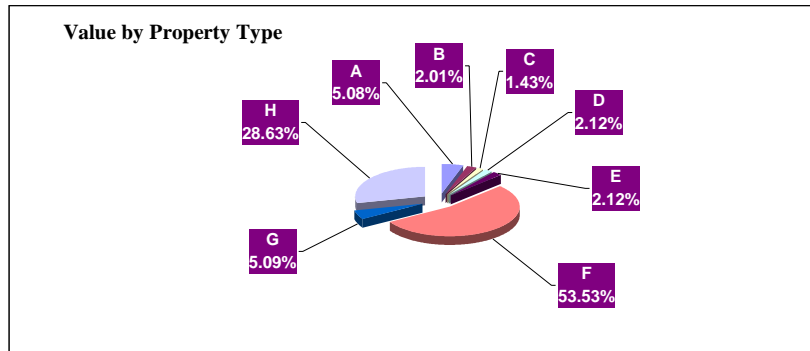
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	574,767,436	67,625	0.0118%	0.81%
C	FIRE DISTRICTS	344,655,539	62,549	0.0181%	0.75%
D	EDUC. SERV. UNIT	473,685,422	71,053	0.0150%	0.85%
E	NAT. RESOURCE DIST.	473,685,422	189,029	0.0399%	2.25%
F	COMMUNITY COLLEGE	473,685,422	310,264	0.0655%	3.70%
G	COUNTY	473,685,422	1,668,131	0.3522%	19.87%
H	CITY OR VILLAGE	132,830,044	684,767	0.5155%	8.16%
I	SCHOOL DISTRICTS	473,685,419	5,340,785	1.1275%	63.62%
	RICHARDSON COUNTY	473,685,422	8,394,203	1.7721%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	24,065,698	403,309	1.6759%	4.80%
B	PUBLIC SERVIC ENTITIES	9,525,055	161,907	1.6998%	1.93%
C	COMM. & INDUST. EQUIP.	6,785,796	134,660	1.9844%	1.60%
D	AGRIC. MACH. & EQUIP.	10,026,219	162,547	1.6212%	1.94%
E	AG-OUTBLDG & FARMSITE LAND	10,034,318	162,154	1.6160%	1.93%
F	AGRICULTURAL LAND	253,554,110	4,093,551	1.6145%	48.77%
G	COMM., INDUST., & MINERAL	24,094,965	496,033	2.0587%	5.91%
H	RESIDENTIAL **	135,599,261	2,780,043	2.0502%	33.12%
	RICHARDSON COUNTY	473,685,422	8,394,203	1.7721%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	24,065,698	5.08%
B	PUBLIC SERVIC ENTITIES	9,525,055	2.01%
C	COMM. & INDUST. EQUIP.	6,785,796	1.43%
D	AGRIC. MACH. & EQUIP.	10,026,219	2.12%
E	AG-OUTBLDG & FARMSITE LAND	10,034,318	2.12%
F	AGRICULTURAL LAND	253,554,110	53.53%
G	COMM., INDUST., & MINERAL	24,094,965	5.09%
H	RESIDENTIAL **	135,599,261	28.63%
	RICHARDSON COUNTY	473,685,422	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

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VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002	
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates				
COUNTY	451,885,381	473,685,422	21,800,041	4.82%	0.3699	0.3522				
TOWNSHIP	0	0	0							
CITY OR VILLAGE	133,105,196	132,830,044	(275,152)	-0.21%	0.5132	0.5155				
FIRE DIST.	322,741,706	344,655,539	21,913,833	6.79%	0.0180	0.0181				
NAT. RESOURCE DIST.	451,885,381	473,685,422	21,800,041	4.82%	0.0370	0.0399				
MISC. DIST.	553,184,720	574,767,436	21,582,716	3.90%	0.0391	0.0118				
ED. SERV. UNIT	451,885,381	473,685,422	21,800,041	4.82%	0.0150	0.0150				
COMMUNITY COLLEGE	451,885,381	473,685,422	21,800,041	4.82%	0.0636	0.0655				
SCHOOLS, CLASS 1-5	451,885,376	473,685,419	21,800,043	4.82%	0.9960	1.0051				
SCHOOLS, CLASS 6	0	0	0							
SCHOOLS, BONDS	334,498,069	351,843,336	17,345,267	5.19%	0.1927	0.1647				
RICHARDSON COUNTY	451,885,381	473,685,422	21,800,041	4.82%	1.8361	1.7721				

TAXES BY SUBDIVISION	2001		2002		'01-'02		2001		2002		%Chg		
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond
COUNTY	20.15%	1,671,432	19.87%	1,668,131	-3.39%	(3,302)	-0.20%	0	1,671,432	0	1,668,131	0	-0.20%
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	
CITY OR VILLAGE	8.23%	683,138	8.16%	684,767	1.67%	1,629	0.24%	18,125	665,013	15,294	669,473	669,473	-15.62% 0.67%
FIRE DIST.	0.70%	58,249	0.75%	62,549	4.42%	4,300	7.38%	5,670	52,579	5,672	56,877	56,877	0.04% 8.17%
NAT. RESOURCE DIST.	2.02%	167,276	2.25%	189,029	22.35%	21,753	13.00%	0	167,276	0	189,029	189,029	13.00%
MISC. DIST.	2.61%	216,257	0.81%	67,625	-152.70%	(148,632)	-68.73%	0	216,257	0	67,625	67,625	-68.73%
ED. SERV. UNIT	0.82%	67,784	0.85%	71,053	3.36%	3,270	4.82%	0	67,784	0	71,053	71,053	4.82%
COMMUNITY COLLEGE	3.46%	287,400	3.70%	310,264	23.49%	22,865	7.96%	0	287,400	0	310,264	310,264	7.96%
SCHOOLS, CLASS 1-5 *	54.24%	4,500,624	56.72%	4,761,181	267.68%	260,557	5.79%	0	4,500,624	0	4,761,181	4,761,181	5.79%
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0	0	
SCHOOLS, BONDS	7.77%	644,705	6.90%	579,604	-66.88%	(65,102)	-10.10%	644,705	0	579,604	0	579,604	-10.10%
RICHARDSON COUNTY	100.00%	8,296,865	100.00%	8,394,203	100.00%	97,338	1.17%	668,500	7,628,365	600,570	7,793,633	7,793,633	-10.16% 2.17%

VALUE BY SECTOR	2001		2002		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates			
AGLAND REAL	51.31%	231,847,070	53.53%	253,554,110	99.57%	21,707,040	9.36%	1.6667	1.6145			
AGIMPRV & FRMSITE	2.23%	10,072,274	2.12%	10,034,318	-0.17%	(37,956)	-0.38%	1.6654	1.6160			
RESIDENTIAL REAL **	29.52%	133,414,434	28.63%	135,599,261	10.02%	2,184,827	1.64%	2.1185	2.0502			
COMM.&IND.&MINRL REAL	5.35%	24,168,893	5.09%	24,094,965	-0.34%	(73,928)	-0.31%	2.1279	2.0587			
RAILROAD REAL	4.12%	18,626,980	4.20%	19,872,494	5.71%	1,245,514	6.69%	1.7272	1.6761			
PUBLIC SERVICE REAL	0.57%	2,556,660	0.40%	1,887,555	-3.07%	(669,105)	-26.17%	1.8701	1.8261			
SUBTOTAL-REAL	93.10%	420,686,311	93.95%	445,042,703	111.73%	24,356,392	5.79%	1.8403	1.7750			
AGRIC PERSONAL	2.31%	10,444,463	2.12%	10,026,219	-1.92%	(418,244)	-4.00%	1.6703	1.6212			
COMM PERSONAL	1.50%	6,791,913	1.43%	6,785,796	-0.03%	(6,117)	-0.09%	2.0704	1.9844			
RAILROAD PERSONAL	0.92%	4,142,859	0.89%	4,193,204	0.23%	50,345	1.22%	1.7264	1.6749			
PUBLIC SERVICE PERSONAL	2.17%	9,819,835	1.61%	7,637,500	-10.01%	(2,182,335)	-22.22%	1.7128	1.6686			
SUBTOTAL - PERSONAL	6.90%	31,199,070	6.05%	28,642,719	-11.73%	(2,556,351)	-8.19%	1.7782	1.7278			
RICHARDSON COUNTY	100.00%	451,885,381	100.00%	473,685,422	100.00%	21,800,041	4.82%	1.8361	1.7721			

TAXES BY SECTOR	2001		2002		'01-'02		2001		2002		%Chg		
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond
AGLAND REAL	46.57%	3,864,197	48.77%	4,093,551	235.63%	229,354	5.94%	293,210	3,570,987	279,869	3,813,682	3,813,682	-4.55% 6.80%
AGIMPRV & FRMSITE	2.02%	167,739	1.93%	162,154	-5.74%	(5,585)	-3.33%	155,201	150,945	10,945	151,209	151,209	-12.71% -2.57%
RESIDENTIAL REAL **	34.06%	2,826,324	33.12%	2,780,043	-47.55%	(46,282)	-1.64%	243,108	2,583,216	208,929	2,571,114	2,571,114	-14.06% -0.47%
COMM.&IND.&MINRL REAL	6.20%	514,284	5.91%	496,033	-18.75%	(18,252)	-3.55%	47,006	467,278	39,713	456,320	456,320	-15.52% -2.35%
RAILROAD REAL	3.88%	321,719	3.97%	333,078	11.67%	11,360	3.53%	25,823	295,896	24,085	308,993	308,993	-6.73% 4.43%
PUBLIC SERVICE REAL	0.58%	47,812	0.41%	34,468	-13.71%	(13,344)	-27.91%	3,636	44,175	2,246	32,222	32,222	-38.24% -27.06%
SUBTOTAL-REAL	93.31%	7,742,075	94.10%	7,899,326	161.55%	157,251	2.03%	625,322	7,116,753	565,786	7,333,540	7,333,540	-9.52% 3.05%
AGRIC PERSONAL	2.10%	174,453	1.94%	162,547	-12.23%	(11,906)	-6.82%	13,214	161,238	11,360	151,187	151,187	-14.03% -6.23%
COMM PERSONAL	1.69%	140,623	1.60%	134,660	-6.13%	(5,963)	-4.24%	12,432	128,191	10,723	123,938	123,938	-13.75% -3.32%
RAILROAD PERSONAL	0.86%	71,521	0.84%	70,231	-1.33%	(1,290)	-1.80%	5,713	65,808	5,041	65,190	65,190	-11.76% -0.94%
PUBLIC SERVICE PERSONAL	2.03%	168,193	1.52%	127,439	-41.87%	(40,754)	-24.23%	11,818	156,374	7,660	119,779	119,779	-35.19% -23.40%
SUBTOTAL - PERSONAL	6.69%	554,789	5.90%	494,877	-61.55%	(59,913)	-10.80%	43,178	511,612	34,784	460,093	460,093	-19.44% -10.07%
RICHARDSON COUNTY	100.00%	8,296,865	100.00%	8,394,203	100.00%	97,338	1.17%	668,500	7,628,365	600,570	7,793,633	7,793,633	-10.16% 2.17%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

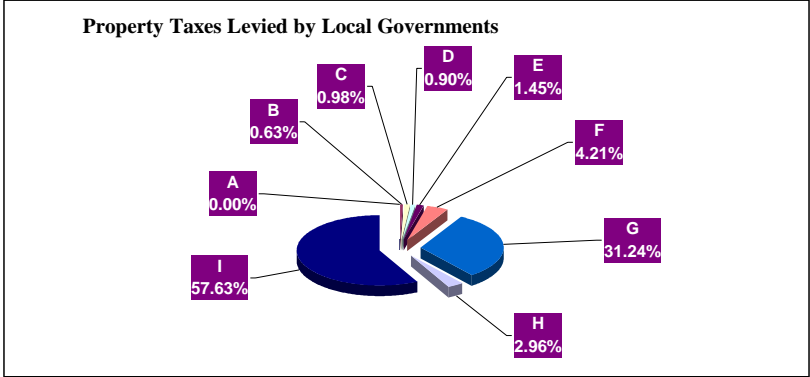
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

75 ROCK COUNTY

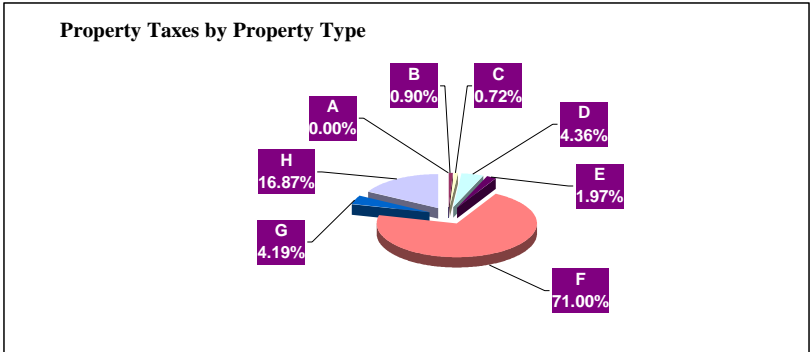
County Seat: Bassett, NE
 County Population: 1,756
 Real Property Taxable Records: 3,071
 Personal Property Schedules: 384

2002 Levels of Value:
 Residential: 99%
 Commercial: 93%
 Agricultural: 75%

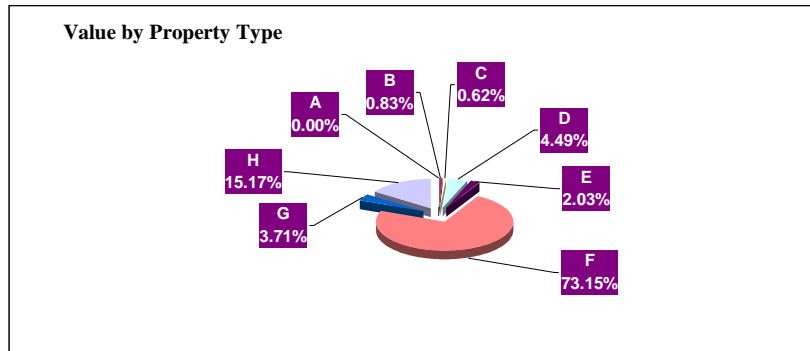
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	363,746,046	18,898	0.0052%	0.63%
C	FIRE DISTRICTS	164,829,369	29,669	0.0180%	0.98%
D	EDUC. SERV. UNIT	181,873,023	27,277	0.0150%	0.90%
E	NAT. RESOURCE DIST.	181,873,023	43,961	0.0242%	1.45%
F	COMMUNITY COLLEGE	181,873,023	127,311	0.0700%	4.21%
G	COUNTY	181,873,023	944,463	0.5193%	31.24%
H	CITY OR VILLAGE	17,043,654	89,438	0.5248%	2.96%
I	SCHOOL DISTRICTS	181,873,023	1,742,060	0.9578%	57.63%
	ROCK COUNTY	181,873,023	3,023,078	1.6622%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	1,510,556	27,128	1.7959%	0.90%
C	COMM. & INDUST. EQUIP.	1,121,410	21,856	1.9490%	0.72%
D	AGRIC. MACH. & EQUIP.	8,163,049	131,849	1.6152%	4.36%
E	AG-OUTBLDG & FARMSITE LAND	3,696,530	59,560	1.6112%	1.97%
F	AGRICULTURAL LAND	133,039,525	2,146,248	1.6132%	71.00%
G	COMM., INDUST., & MINERAL	6,742,948	126,546	1.8767%	4.19%
H	RESIDENTIAL **	27,599,005	509,890	1.8475%	16.87%
	ROCK COUNTY	181,873,023	3,023,078	1.6622%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	1,510,556	0.83%
C	COMM. & INDUST. EQUIP.	1,121,410	0.62%
D	AGRIC. MACH. & EQUIP.	8,163,049	4.49%
E	AG-OUTBLDG & FARMSITE LAND	3,696,530	2.03%
F	AGRICULTURAL LAND	133,039,525	73.15%
G	COMM., INDUST., & MINERAL	6,742,948	3.71%
H	RESIDENTIAL **	27,599,005	15.17%
	ROCK COUNTY	181,873,023	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

75 ROCK COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE		TOTAL VALUE				Average Rates	Average Rates				
COUNTY	167,978,850		181,873,023		13,894,173	8.27%	0.5644	0.5193				
TOWNSHIP	0		0		0							
CITY OR VILLAGE	15,168,159		17,043,654		1,875,495	12.36%	0.5017	0.5248				
FIRE DIST.	152,810,691		164,829,369		12,018,678	7.87%	0.0188	0.0180				
NAT. RESOURCE DIST.	167,978,850		181,873,023		13,894,173	8.27%	0.0258	0.0242				
MISC. DIST.	335,957,700		363,746,046		27,788,346	8.27%	0.0056	0.0052				
ED. SERV. UNIT	167,978,850		181,873,023		13,894,173	8.27%	0.0135	0.0150				
COMMUNITY COLLEGE	167,978,850		181,873,023		13,894,173	8.27%	0.0685	0.0700				
SCHOOLS, CLASS 1-5	167,978,850		181,873,023		13,894,173	8.27%	0.9158	0.9559				
SCHOOLS, CLASS 6	166,702,346		180,438,608		13,736,262	8.24%						
SCHOOLS, BONDS	2,553,008		2,868,830		315,822	12.37%	0.1284	0.1261				
ROCK COUNTY	167,978,850		181,873,023		13,894,173	8.27%	1.6636	1.6622				

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES		TOTAL TAXES					Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	33.92%	948,021	31.24%	944,463	-1.56%	(3,558)	-0.38%	85,686	862,335	59,311	885,152	-30.78%	2.65%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0	0	0	0	0	0			
CITY OR VILLAGE	2.72%	76,093	2.96%	89,438	5.84%	13,344	17.54%	6,161	69,932	6,162	83,276	0.01%	19.08%	
FIRE DIST.	1.03%	28,776	0.98%	29,669	0.39%	893	3.10%	0	28,776	0	29,669		3.10%	
NAT. RESOURCE DIST.	1.55%	43,403	1.45%	43,961	0.24%	558	1.29%	0	43,403	0	43,961		1.29%	
MISC. DIST.	0.68%	18,901	0.63%	18,898	0.00%	(3)	-0.01%	0	18,901	0	18,898		-0.01%	
ED. SERV. UNIT	0.81%	22,627	0.90%	27,277	2.03%	4,651	20.55%	0	22,627	0	27,277		20.55%	
COMMUNITY COLLEGE	4.12%	115,079	4.21%	127,311	5.35%	12,232	10.63%	0	115,079	0	127,311		10.63%	
SCHOOLS, CLASS 1-5 *	55.05%	1,538,366	57.51%	1,738,442	87.55%	200,075	13.01%	0	1,538,366	0	1,738,442		13.01%	
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0			
SCHOOLS, BONDS	0.12%	3,277	0.12%	3,618	0.15%	341	10.42%	3,277	0	3,618	0	10.42%		
ROCK COUNTY	100.00%	2,794,543	100.00%	3,023,078	100.00%	228,535	8.18%	95,124	2,699,419	69,091	2,953,987	-27.37%	9.43%	

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE		TOTAL VALUE					Average Rates	Average Rates				
AGLAND REAL	74.20%	124,642,929	73.15%	133,039,525	60.43%	8,396,596	6.74%		1.6182	1.6132				
AGIMPRV & FRMSITE	2.48%	4,165,772	2.03%	3,696,530	-3.38%	(469,242)	-11.26%		1.6168	1.6112				
RESIDENTIAL REAL **	13.04%	21,899,125	15.17%	27,599,005	41.02%	5,699,880	26.03%		1.8569	1.8475				
COMM.&IND.&MINRL REAL	3.97%	6,676,401	3.71%	6,742,948	0.48%	66,547	1.00%		1.8733	1.8767				
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0								
PUBLIC SERVICE REAL	0.27%	454,864	0.23%	424,767	-0.22%	(30,097)	-6.62%		1.7892	1.7912				
SUBTOTAL-REAL	93.96%	157,839,091	94.30%	171,502,775	98.34%	13,663,684	8.66%		1.6626	1.6617				
AGRIC PERSONAL	4.47%	7,507,506	4.49%	8,163,049	4.72%	655,543	8.73%		1.6198	1.6152				
COMM PERSONAL	0.98%	1,642,059	0.62%	1,121,410	-3.75%	(520,649)	-31.71%		1.8904	1.9490				
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0								
PUBLIC SERVICE PERSONAL	0.59%	990,194	0.60%	1,085,789	0.69%	95,595	9.65%		1.7893	1.7977				
SUBTOTAL - PERSONAL	6.04%	10,139,759	5.70%	10,370,248	1.66%	230,489	2.27%		1.6802	1.6704				
ROCK COUNTY	100.00%	167,978,850	100.00%	181,873,023	100.00%	13,894,173	8.27%		1.6636	1.6622				

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES		TOTAL TAXES					Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	72.18%	2,016,970	71.00%	2,146,248	56.57%	129,278	6.41%	66,831	1,950,139	46,977	2,099,271	-29.71%	7.65%	
AGIMPRV & FRMSITE	2.41%	67,354	1.97%	59,560	-3.41%	(7,794)	-11.57%	2,127	65,227	1,207	58,353	-43.25%	-10.54%	
RESIDENTIAL REAL **	14.55%	406,647	16.87%	509,890	45.18%	103,243	25.39%	15,315	391,332	13,536	496,355	-11.62%	26.84%	
COMM.&IND.&MINRL REAL	4.48%	125,069	4.19%	126,546	0.65%	1,477	1.18%	4,811	120,258	3,373	123,173	-29.88%	2.42%	
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
PUBLIC SERVICE REAL	0.29%	8,138	0.25%	7,608	-0.23%	(530)	-6.51%	298	7,840	191	7,417	-35.96%	-5.39%	
SUBTOTAL-REAL	93.90%	2,624,179	94.27%	2,849,853	98.75%	225,673	8.60%	89,383	2,534,797	65,285	2,784,568	-26.96%	9.85%	
AGRIC PERSONAL	4.35%	121,605	4.36%	131,849	4.48%	10,244	8.42%	3,830	117,775	2,662	129,187	-30.49%	9.69%	
COMM PERSONAL	1.11%	31,041	0.72%	21,856	-4.02%	(9,185)	-29.59%	1,271	29,770	652	21,204	-48.72%	-28.77%	
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
PUBLIC SERVICE PERSONAL	0.63%	17,717	0.65%	19,519	0.79%	1,802	10.17%	641	17,077	492	19,027	-23.17%	11.42%	
SUBTOTAL - PERSONAL	6.10%	170,364	5.73%	173,225	1.25%	2,861	1.68%	5,741	164,622	3,806	169,419	-33.71%	2.91%	
ROCK COUNTY	100.00%	2,794,543	100.00%	3,023,078	100.00%	228,535	8.18%	95,124	2,699,419	69,091	2,953,987	-27.37%	9.43%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

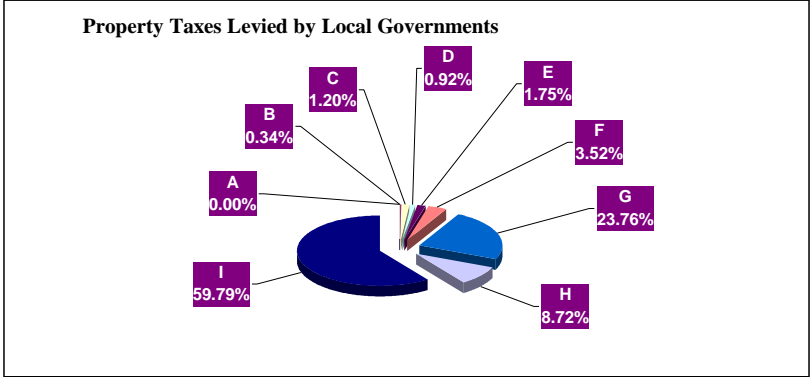
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

76 SALINE COUNTY

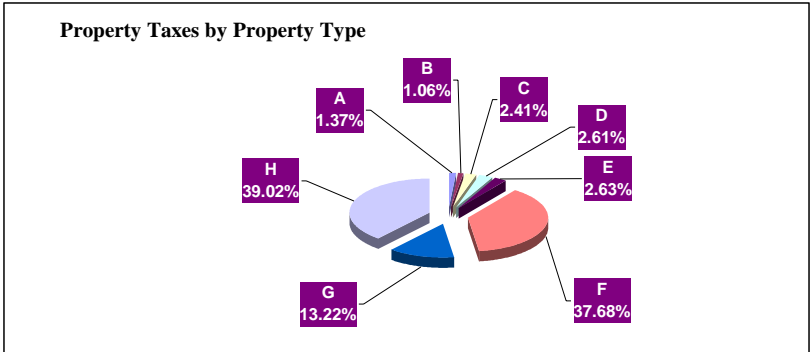
County Seat: Wilber, NE
 County Population: 13,843
 Real Property Taxable Records: 9,324
 Personal Property Schedules: 1,272

2002 Levels of Value:
 Residential: 94%
 Commercial: 97%
 Agricultural: 75%

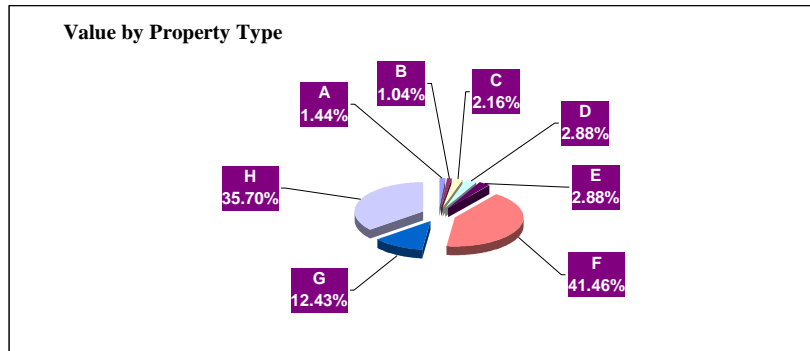
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	1,518,288,644	48,486	0.0032%	0.34%
C	FIRE DISTRICTS	471,014,557	168,609	0.0358%	1.20%
D	EDUC. SERV. UNIT	759,144,326	129,146	0.0170%	0.92%
E	NAT. RESOURCE DIST.	759,144,321	247,266	0.0326%	1.75%
F	COMMUNITY COLLEGE	759,144,322	497,240	0.0655%	3.52%
G	COUNTY	759,144,322	3,353,105	0.4417%	23.76%
H	CITY OR VILLAGE	288,129,765	1,229,868	0.4268%	8.72%
I	SCHOOL DISTRICTS	759,144,913	8,435,764	1.1112%	59.79%
	SALINE COUNTY	759,144,322	14,109,484	1.8586%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	10,967,840	193,284	1.7623%	1.37%
B	PUBLIC SERVIC ENTITIES	7,927,845	149,575	1.8867%	1.06%
C	COMM. & INDUST. EQUIP.	16,432,973	340,312	2.0709%	2.41%
D	AGRIC. MACH. & EQUIP.	21,837,924	368,143	1.6858%	2.61%
E	AG-OUTBLDG & FARMSITE LAND	21,886,705	371,007	1.6951%	2.63%
F	AGRICULTURAL LAND	314,703,845	5,315,920	1.6892%	37.68%
G	COMM., INDUST., & MINERAL	94,350,605	1,865,531	1.9772%	13.22%
H	RESIDENTIAL **	271,036,585	5,505,711	2.0314%	39.02%
	SALINE COUNTY	759,144,322	14,109,484	1.8586%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	10,967,840	1.44%
B	PUBLIC SERVIC ENTITIES	7,927,845	1.04%
C	COMM. & INDUST. EQUIP.	16,432,973	2.16%
D	AGRIC. MACH. & EQUIP.	21,837,924	2.88%
E	AG-OUTBLDG & FARMSITE LAND	21,886,705	2.88%
F	AGRICULTURAL LAND	314,703,845	41.46%
G	COMM., INDUST., & MINERAL	94,350,605	12.43%
H	RESIDENTIAL **	271,036,585	35.70%
	SALINE COUNTY	759,144,322	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

76 SALINE COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002					
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates								
COUNTY	741,585,854	759,144,322	17,558,468	2.37%			0.4152	0.4417						
TOWNSHIP	0	0	0											
CITY OR VILLAGE	270,148,142	288,129,765	17,981,623	6.66%			0.4290	0.4268						
FIRE DIST.	471,437,712	471,014,557	(423,155)	-0.09%			0.0318	0.0358						
NAT. RESOURCE DIST.	741,585,854	759,144,321	17,558,467	2.37%			0.0328	0.0326						
MISC. DIST.	1,483,171,708	1,518,288,644	35,116,936	2.37%			0.0032	0.0032						
ED. SERV. UNIT	741,585,854	759,144,326	17,558,472	2.37%			0.0172	0.0170						
COMMUNITY COLLEGE	741,585,854	759,144,322	17,558,468	2.37%			0.0636	0.0655						
SCHOOLS, CLASS 1-5	741,585,854	759,144,913	17,559,059	2.37%			1.0357	1.0640						
SCHOOLS, CLASS 6	0	0	0											
SCHOOLS, BONDS	402,484,511	609,587,485	207,102,974	51.46%			0.0830	0.0588						
SALINE COUNTY	741,585,854	759,144,322	17,558,468	2.37%			1.7925	1.8586						

TAXES BY SUBDIVISION	2001		2002		2002 % of		'01-'02		2001		2002		%Chg		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	
COUNTY	23.16%	3,079,219	23.76%	3,353,105	33.55%	273,886	8.89%	300,001	2,779,218	356,251	2,996,854	18.75%	7.83%			
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0					
CITY OR VILLAGE	8.72%	1,159,004	8.72%	1,229,868	8.68%	70,863	6.11%	68,833	1,090,172	197,990	1,031,877	187.64%	-5.35%			
FIRE DIST.	1.13%	150,035	1.20%	168,609	2.28%	18,575	12.38%	40,406	109,629	42,396	126,213	4.92%	15.13%			
NAT. RESOURCE DIST.	1.83%	243,440	1.75%	247,266	0.47%	3,827	1.57%	0	243,440	0	247,266		1.57%			
MISC. DIST.	0.35%	46,839	0.34%	48,486	0.20%	1,647	3.52%	0	46,839	0	48,486		3.52%			
ED. SERV. UNIT	0.96%	127,812	0.92%	129,146	0.16%	1,334	1.04%	0	127,812	0	129,146		1.04%			
COMMUNITY COLLEGE	3.55%	471,648	3.52%	497,240	3.14%	25,592	5.43%	0	471,648	0	497,240		5.43%			
SCHOOLS, CLASS 1-5 *	57.78%	7,680,932	57.25%	8,077,598	48.59%	396,666	5.16%	0	7,680,932	0	8,077,598		5.16%			
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0					
SCHOOLS, BONDS	2.51%	334,256	2.54%	358,166	2.93%	23,910	7.15%	334,256	0	358,166	0	7.15%				
SALINE COUNTY	100.00%	13,293,185	100.00%	14,109,484	100.00%	816,299	6.14%	743,496	12,549,689	954,803	13,154,681	28.42%	4.82%			

VALUE BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg		%Chg	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates							
AGLAND REAL	42.40%	314,417,830	41.46%	314,703,845	1.63%	286,015	0.09%		1.6189		1.6892					
AGIMPRV & FRMSITE	2.94%	21,825,320	2.88%	21,886,705	0.35%	61,385	0.28%		1.6246		1.6951					
RESIDENTIAL REAL **	34.46%	255,577,645	35.70%	271,036,585	88.04%	15,458,940	6.05%		1.9715		2.0314					
COMM.&IND.&MINRL REAL	12.38%	91,831,915	12.43%	94,350,605	14.34%	2,518,690	2.74%		1.9384		1.9772					
RAILROAD REAL	1.29%	9,598,927	1.20%	9,104,389	-2.82%	(494,538)	-5.15%		1.7057		1.7623					
PUBLIC SERVICE REAL	0.17%	1,272,105	0.13%	1,010,121	-1.49%	(261,984)	-20.59%		1.7794		1.8490					
SUBTOTAL-REAL	93.65%	694,523,742	93.80%	712,092,250	100.06%	17,568,508	2.53%		1.7926		1.8589					
AGRIC PERSONAL	2.84%	21,045,060	2.88%	21,837,924	4.52%	792,864	3.77%		1.6237		1.6858					
COMM PERSONAL	2.27%	16,869,119	2.16%	16,432,973	-2.48%	(436,146)	-2.59%		1.9900		2.0709					
RAILROAD PERSONAL	0.28%	2,087,799	0.25%	1,863,451	-1.28%	(224,348)	-10.75%		1.7056		1.7624					
PUBLIC SERVICE PERSONAL	0.95%	7,060,134	0.91%	6,917,724	-0.81%	(142,410)	-2.02%		1.8452		1.8922					
SUBTOTAL - PERSONAL	6.35%	47,062,112	6.20%	47,052,072	-0.06%	(10,040)	-0.02%		1.7919		1.8537					
SALINE COUNTY	100.00%	741,585,854	100.00%	759,144,322	100.00%	17,558,468	2.37%		1.7925		1.8586					

TAXES BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	
AGLAND REAL	38.29%	5,090,255	37.68%	5,315,920	27.64%	225,665	4.43%	276,616	4,813,638	276,853	5,039,067	0.09%	4.68%			
AGIMPRV & FRMSITE	2.67%	354,579	2.63%	371,007	2.01%	16,428	4.63%	19,537	335,043	19,684	351,323	0.75%	4.86%			
RESIDENTIAL REAL **	37.90%	5,038,659	39.02%	5,505,711	57.22%	467,052	9.27%	287,624	4,751,035	448,259	5,057,452	55.85%	6.45%			
COMM.&IND.&MINRL REAL	13.39%	1,780,035	13.22%	1,865,531	10.47%	85,496	4.80%	101,792	1,678,243	140,383	1,725,149	37.91%	2.79%			
RAILROAD REAL	1.23%	163,729	1.14%	160,443	-0.40%	(3,286)	-2.01%	8,838	154,891	10,884	149,558	23.15%	-3.44%			
PUBLIC SERVICE REAL	0.17%	22,636	0.13%	18,677	-0.49%	(3,959)	-17.49%	1,240	21,397	1,223	17,454	-1.32%	-18.43%			
SUBTOTAL-REAL	93.66%	12,449,894	93.82%	13,237,289	96.46%	787,395	6.32%	695,647	11,754,247	897,287	12,340,002	28.99%	4.98%			
AGRIC PERSONAL	2.57%	341,704	2.61%	368,143	3.24%	26,439	7.74%	18,597	323,107	20,223	347,920	8.74%	7.68%			
COMM PERSONAL	2.53%	335,702	2.41%	340,312	0.56%	4,611	1.37%	19,954	315,747	25,744	314,568	29.02%	-0.37%			
RAILROAD PERSONAL	0.27%	35,609	0.23%	32,842	-0.34%	(2,768)	-7.77%	1,928	33,681	2,231	30,611	15.73%	-9.12%			
PUBLIC SERVICE PERSONAL	0.98%	130,276	0.93%	130,899	0.08%	623	0.48%	7,370	122,906	9,318	121,580	26.45%	-1.08%			
SUBTOTAL - PERSONAL	6.34%	843,291	6.18%	872,195	3.54%	28,904	3.43%	47,849	795,442	57,516	814,679	20.20%	2.42%			
SALINE COUNTY	100.00%	13,293,185	100.00%	14,109,484	100.00%	816,299	6.14%	743,496	12,549,689	954,803	13,154,681	28.42%	4.82%			

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

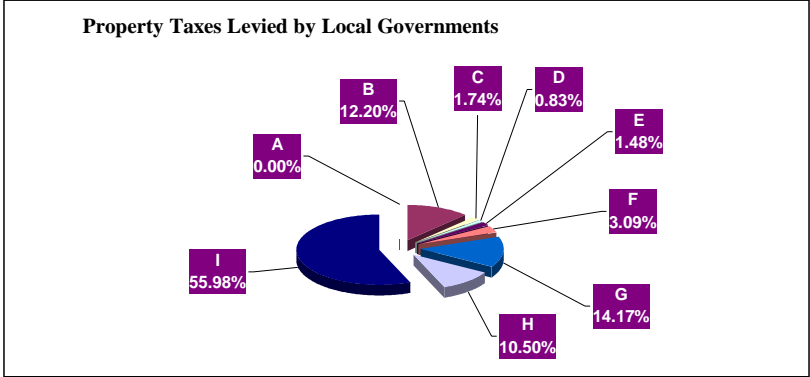
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

77 SARPY COUNTY

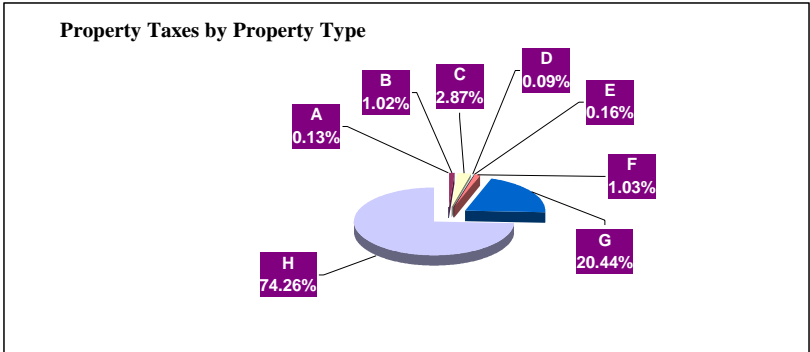
County Seat: Papillion, NE
 County Population: 122,595
 Real Property Taxable Records: 46,288
 Personal Property Schedules: 2,679

2002 Levels of Value:
 Residential: 97%
 Commercial: 96%
 Agricultural: Ag Special Value

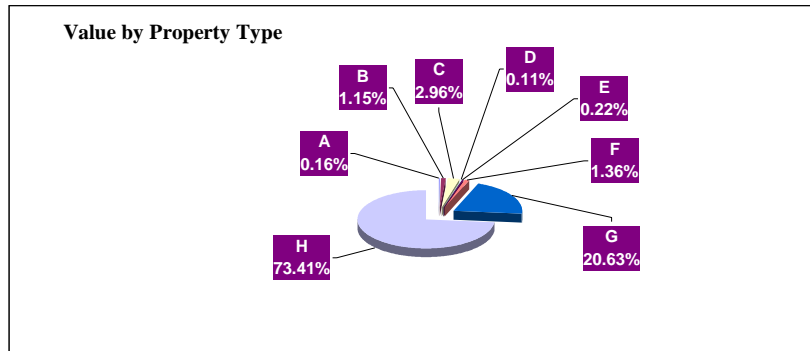
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	16,922,542,992	15,676,235	0.0926%	12.20%
C	FIRE DISTRICTS	3,023,225,674	2,241,020	0.0741%	1.74%
D	EDUC. SERV. UNIT	6,209,293,229	1,063,170	0.0171%	0.83%
E	NAT. RESOURCE DIST.	6,209,293,229	1,908,114	0.0307%	1.48%
F	COMMUNITY COLLEGE	6,209,293,229	3,973,944	0.0640%	3.09%
G	COUNTY	6,209,481,097	18,214,220	0.2933%	14.17%
H	CITY OR VILLAGE	3,233,385,808	13,493,217	0.4173%	10.50%
I	SCHOOL DISTRICTS	6,209,293,229	71,949,561	1.1587%	55.98%
	SARPY COUNTY	6,209,481,097	128,519,482	2.0697%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	10,106,441	163,922	1.6220%	0.13%
B	PUBLIC SERVIC ENTITIES	71,364,126	1,311,980	1.8384%	1.02%
C	COMM. & INDUST. EQUIP.	183,963,243	3,686,800	2.0041%	2.87%
D	AGRIC. MACH. & EQUIP.	6,993,973	109,272	1.5624%	0.09%
E	AG-OUTBLDG & FARMSITE LAND	13,534,340	211,768	1.5647%	0.16%
F	AGRICULTURAL LAND	84,366,723	1,322,617	1.5677%	1.03%
G	COMM., INDUST., & MINERAL	1,280,786,373	26,272,755	2.0513%	20.44%
H	RESIDENTIAL **	4,558,365,878	95,440,369	2.0937%	74.26%
	SARPY COUNTY	6,209,481,097	128,519,482	2.0697%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	10,106,441	0.16%
B	PUBLIC SERVIC ENTITIES	71,364,126	1.15%
C	COMM. & INDUST. EQUIP.	183,963,243	2.96%
D	AGRIC. MACH. & EQUIP.	6,993,973	0.11%
E	AG-OUTBLDG & FARMSITE LAND	13,534,340	0.22%
F	AGRICULTURAL LAND	84,366,723	1.36%
G	COMM., INDUST., & MINERAL	1,280,786,373	20.63%
H	RESIDENTIAL **	4,558,365,878	73.41%
	SARPY COUNTY	6,209,481,097	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

77 SARPY COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE		TOTAL VALUE				Average Rates	Average Rates				
COUNTY	5,688,697,644		6,209,481,097		520,783,453	9.15%	0.2824	0.2933				
TOWNSHIP	0		0		0							
CITY OR VILLAGE	3,059,620,976		3,233,385,808		173,764,832	5.68%	0.4177	0.4173				
FIRE DIST.	2,676,175,180		3,023,225,674		347,050,494	12.97%	0.0712	0.0741				
NAT. RESOURCE DIST.	5,688,539,831		6,209,293,229		520,753,398	9.15%	0.0307	0.0307				
MISC. DIST.	15,444,134,844		16,922,542,992		1,478,408,148	9.57%	0.0899	0.0926				
ED. SERV. UNIT	5,688,539,830		6,209,293,229		520,753,399	9.15%	0.0172	0.0171				
COMMUNITY COLLEGE	5,688,539,831		6,209,293,229		520,753,398	9.15%	0.0621	0.0640				
SCHOOLS, CLASS 1-5	5,688,539,831		6,209,293,229		520,753,398	9.15%	1.0308	1.0170				
SCHOOLS, CLASS 6	0		0		0							
SCHOOLS, BONDS	7,308,483,625		8,614,664,456		1,306,180,831	17.87%	0.0983	0.1022				
SARPY COUNTY	5,688,697,644		6,209,481,097		520,783,453	9.15%	2.0516	2.0697				

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES		TOTAL TAXES					Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	13.76%	16,064,473	14.17%	18,214,220	18.20%	2,149,747	13.38%	427,221	15,637,252	815,243	17,398,977	90.82%	11.27%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0	0	0	0	0	0			
CITY OR VILLAGE	10.95%	12,779,752	10.50%	13,493,217	6.04%	713,465	5.58%	5,247,788	7,531,963	5,032,613	8,460,604	-4.10%	12.33%	
FIRE DIST.	1.63%	1,904,262	1.74%	2,241,020	2.85%	336,758	17.68%	508,592	1,395,670	347,749	1,893,271	-31.63%	35.65%	
NAT. RESOURCE DIST.	1.50%	1,748,090	1.48%	1,908,114	1.35%	160,024	9.15%	0	1,748,090	0	1,908,114		9.15%	
MISC. DIST.	11.89%	13,879,047	12.20%	15,676,235	15.22%	1,797,188	12.95%	7,789,005	6,090,043	9,207,683	6,468,553	18.21%	6.22%	
ED. SERV. UNIT	0.84%	977,741	0.83%	1,063,170	0.72%	85,429	8.74%	0	977,741	0	1,063,170		8.74%	
COMMUNITY COLLEGE	3.03%	3,532,585	3.09%	3,973,944	3.74%	441,360	12.49%	0	3,532,585	0	3,973,944		12.49%	
SCHOOLS, CLASS 1-5 *	50.24%	58,638,050	49.13%	63,145,583	38.17%	4,507,533	7.69%	0	58,638,050	0	63,145,583		7.69%	
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0			
SCHOOLS, BONDS	6.16%	7,185,219	6.85%	8,803,979	13.71%	1,618,759	22.53%	7,185,219	0	8,803,979	0	22.53%		
SARPY COUNTY	100.00%	116,709,218	100.00%	128,519,482	100.00%	11,810,264	10.12%	21,157,826	95,551,393	24,207,266	104,312,217	14.41%	9.17%	

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE		TOTAL VALUE					Average Rates	Average Rates				
AGLAND REAL	1.40%	79,845,463	1.36%	84,366,723	0.87%	4,521,260	5.66%		1.5259	1.5677				
AGIMPRV & FRMSITE	0.19%	10,871,882	0.22%	13,534,340	0.51%	2,662,458	24.49%		1.5202	1.5647				
RESIDENTIAL REAL **	73.86%	4,201,632,823	73.41%	4,558,365,878	68.50%	356,733,055	8.49%		2.0754	2.0937				
COMM.&IND.&MINRL REAL	20.24%	1,151,551,127	20.63%	1,280,786,373	24.82%	129,235,246	11.22%		2.0303	2.0513				
RAILROAD REAL	0.15%	8,281,433	0.13%	8,318,890	0.01%	37,457	0.45%		1.6103	1.6219				
PUBLIC SERVICE REAL	0.12%	7,099,119	0.14%	8,661,395	0.30%	1,562,276	22.01%		1.8131	1.8261				
SUBTOTAL-REAL	95.97%	5,459,281,847	95.89%	5,954,033,599	95.00%	494,751,752	9.06%		2.0557	2.0749				
AGRIC PERSONAL	0.12%	6,819,437	0.11%	6,993,973	0.03%	174,536	2.56%		1.5195	1.5624				
COMM PERSONAL	3.00%	170,645,766	2.96%	183,963,243	2.56%	13,317,477	7.80%		2.0098	2.0041				
RAILROAD PERSONAL	0.03%	1,853,146	0.03%	1,787,551	-0.01%	(65,595)	-3.54%		1.6101	1.6223				
PUBLIC SERVICE PERSONAL	0.88%	50,097,448	1.01%	62,702,731	2.42%	12,605,283	25.16%		1.8380	1.8401				
SUBTOTAL - PERSONAL	4.03%	229,415,797	4.11%	255,447,498	5.00%	26,031,701	11.35%		1.9544	1.9491				
SARPY COUNTY	100.00%	5,688,697,644	100.00%	6,209,481,097	100.00%	520,783,453	9.15%		2.0516	2.0697				

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES		TOTAL TAXES					Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	1.04%	1,218,341	1.03%	1,322,617	0.88%	104,276	8.56%	66,881	1,151,460	107,153	1,215,464	60.21%	5.56%	
AGIMPRV & FRMSITE	0.14%	165,270	0.16%	211,768	0.39%	46,498	28.13%	8,821	156,448	16,399	195,369	85.90%	24.88%	
RESIDENTIAL REAL **	74.72%	87,199,409	74.26%	95,440,369	69.78%	8,240,960	9.45%	16,130,850	71,068,560	18,275,774	77,164,596	13.30%	8.58%	
COMM.&IND.&MINRL REAL	20.03%	23,380,317	20.44%	26,272,755	24.49%	2,892,438	12.37%	4,160,310	19,220,006	4,944,151	21,328,604	18.84%	10.97%	
RAILROAD REAL	0.11%	133,354	0.10%	134,923	0.01%	1,568	1.18%	10,060	123,295	11,260	123,663	11.93%	0.30%	
PUBLIC SERVICE REAL	0.11%	128,716	0.12%	158,127	0.25%	29,451	22.88%	14,075	114,641	17,837	140,330	26.73%	22.41%	
SUBTOTAL-REAL	96.16%	112,225,407	96.13%	123,540,598	95.81%	11,315,191	10.08%	20,390,998	91,834,409	23,372,572	100,168,026	14.62%	9.07%	
AGRIC PERSONAL	0.09%	103,618	0.09%	109,272	0.05%	5,654	5.46%	5,545	98,073	8,710	100,562	57.08%	2.54%	
COMM PERSONAL	2.94%	3,429,553	2.87%	3,686,800	2.18%	257,247	7.50%	648,698	2,780,856	681,209	3,005,591	5.01%	8.08%	
RAILROAD PERSONAL	0.03%	29,838	0.02%	28,999	-0.01%	(839)	-2.81%	2,233	27,605	2,408	26,591	7.86%	-3.68%	
PUBLIC SERVICE PERSONAL	0.79%	920,801	0.90%	1,153,813	1.97%	233,012	25.31%	110,352	810,449	142,366	1,011,447	29.01%	24.80%	
SUBTOTAL - PERSONAL	3.84%	4,483,811	3.87%	4,978,884	4.19%	495,073	11.04%	766,828	3,716,983	834,693	4,144,191	8.85%	11.49%	
SARPY COUNTY	100.00%	116,709,218	100.00%	128,519,482	100.00%	11,810,264	10.12%	21,157,826	95,551,393	24,207,266	104,312,217	14.41%	9.17%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

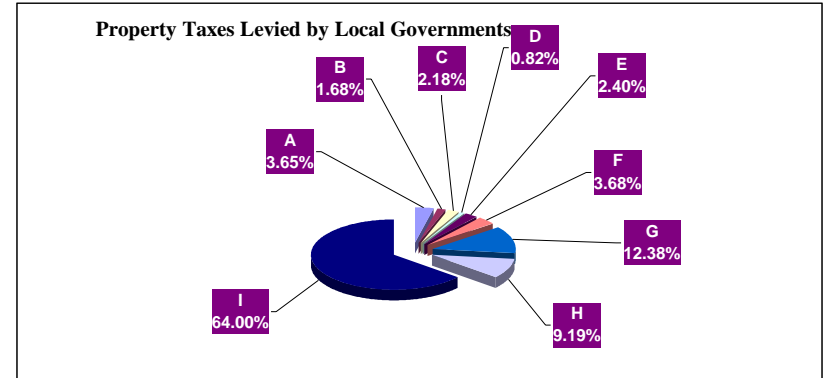
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

78 SAUNDERS COUNTY

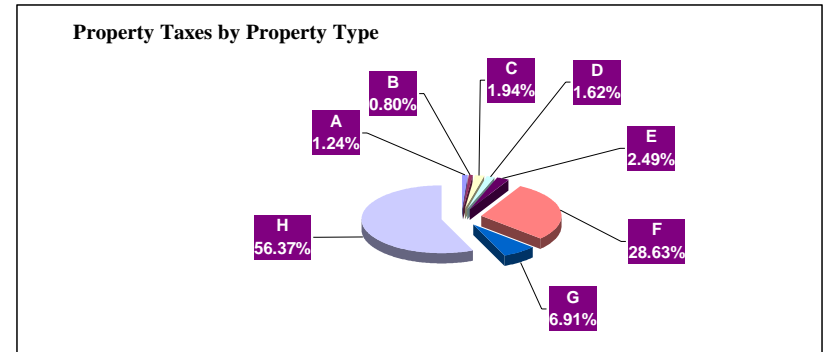
County Seat: Wahoo, NE
 County Population: 19,830
 Real Property Taxable Records: 14,401
 Personal Property Schedules: 1,471

2002 Levels of Value:
 Residential: 97%
 Commercial: 96%
 Agricultural: Ag Special Value

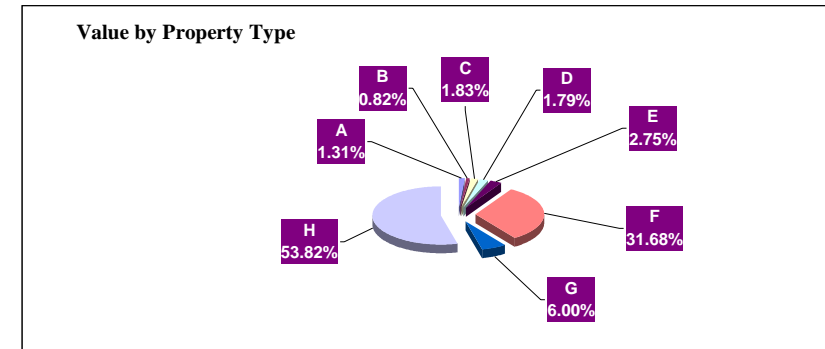
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	1,186,188,262	873,322	0.0736%	3.65%
B	MISCELLANEOUS DIST.	1,583,440,860	403,165	0.0255%	1.68%
C	FIRE DISTRICTS	1,062,631,733	522,174	0.0491%	2.18%
D	EDUC. SERV. UNIT	1,345,160,922	197,228	0.0147%	0.82%
E	NAT. RESOURCE DIST.	1,345,160,923	575,292	0.0428%	2.40%
F	COMMUNITY COLLEGE	1,345,160,922	881,082	0.0655%	3.68%
G	COUNTY	1,345,160,922	2,962,980	0.2203%	12.38%
H	CITY OR VILLAGE	392,080,433	2,199,337	0.5609%	9.19%
I	SCHOOL DISTRICTS	1,345,160,929	15,314,597	1.1385%	64.00%
	SAUNDERS COUNTY	1,345,160,922	23,929,178	1.7789%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	17,637,334	296,850	1.6831%	1.24%
B	PUBLIC SERVIC ENTITIES	10,966,111	191,117	1.7428%	0.80%
C	COMM. & INDUST. EQUIP.	24,600,381	463,572	1.8844%	1.94%
D	AGRIC. MACH. & EQUIP.	24,100,166	387,981	1.6099%	1.62%
E	AG-OUTBLDG & FARMSITE LAND	36,962,440	595,090	1.6100%	2.49%
F	AGRICULTURAL LAND	426,160,480	6,851,771	1.6078%	28.63%
G	COMM., INDUST., & MINERAL	80,762,570	1,653,950	2.0479%	6.91%
H	RESIDENTIAL **	723,971,440	13,488,849	1.8632%	56.37%
	SAUNDERS COUNTY	1,345,160,922	23,929,178	1.7789%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	17,637,334	1.31%
B	PUBLIC SERVIC ENTITIES	10,966,111	0.82%
C	COMM. & INDUST. EQUIP.	24,600,381	1.83%
D	AGRIC. MACH. & EQUIP.	24,100,166	1.79%
E	AG-OUTBLDG & FARMSITE LAND	36,962,440	2.75%
F	AGRICULTURAL LAND	426,160,480	31.68%
G	COMM., INDUST., & MINERAL	80,762,570	6.00%
H	RESIDENTIAL **	723,971,440	53.82%
	SAUNDERS COUNTY	1,345,160,922	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

78 SAUNDERS COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	1,281,320,125	1,345,160,922	63,840,797	4.98%			0.2159	0.2203				
TOWNSHIP	1,139,826,579	1,186,188,262	46,361,683	4.07%			0.0721	0.0736				
CITY OR VILLAGE	354,108,842	392,080,433	37,971,591	10.72%			0.5722	0.5609				
FIRE DIST.	1,028,575,638	1,062,631,733	34,056,095	3.31%			0.0498	0.0491				
NAT. RESOURCE DIST.	1,281,320,123	1,345,160,923	63,840,800	4.98%			0.0429	0.0428				
MISC. DIST.	1,499,127,734	1,583,440,860	84,313,126	5.62%			0.0261	0.0255				
ED. SERV. UNIT	1,281,320,127	1,345,160,922	63,840,795	4.98%			0.0141	0.0147				
COMMUNITY COLLEGE	1,281,320,125	1,345,160,922	63,840,797	4.98%			0.0636	0.0655				
SCHOOLS, CLASS 1-5	1,281,320,123	1,345,160,929	63,840,806	4.98%			0.9835	1.0089				
SCHOOLS, CLASS 6	216,190	170,290	(45,900)	-21.23%								
SCHOOLS, BONDS	1,519,145,082	1,699,570,992	180,425,910	11.88%			0.1116	0.1026				
SAUNDERS COUNTY	1,281,320,125	1,345,160,922	63,840,797	4.98%			1.7452	1.7789				

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
COUNTY	12.37%	2,766,112	2,962,980	12.38%	196,869	7.12%	0	2,766,112	0	2,962,980	0	7.12%		
TOWNSHIP	3.67%	821,528	873,322	3.65%	51,794	6.30%	0	821,528	0	873,322	0	6.30%		
CITY OR VILLAGE	9.06%	2,026,364	2,199,337	9.19%	172,974	8.54%	392,037	1,634,327	555,284	1,644,053	41.64%	0.60%		
FIRE DIST.	2.29%	512,507	522,174	2.18%	9,667	1.89%	86,606	425,901	88,360	433,814	2.03%	1.86%		
NAT. RESOURCE DIST.	2.46%	550,119	575,292	2.40%	25,173	4.58%	0	550,119	0	575,292	0	4.58%		
MISC. DIST.	1.75%	391,411	403,165	1.68%	11,754	3.00%	40,590	350,820	40,824	362,341	0.58%	3.28%		
ED. SERV. UNIT	0.81%	180,048	197,228	0.82%	17,180	9.54%	0	180,048	0	197,228	0	9.54%		
COMMUNITY COLLEGE	3.64%	814,920	881,082	3.68%	66,162	8.12%	0	814,920	0	881,082	0	8.12%		
SCHOOLS, CLASS 1-5 *	56.36%	12,602,067	13,571,088	56.71%	969,022	7.69%	0	12,602,067	0	13,571,088	0	7.69%		
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0	0			
SCHOOLS, BONDS	7.58%	1,696,069	1,743,509	7.29%	47,440	2.80%	1,696,069	0	1,743,509	0	2.80%			
SAUNDERS COUNTY	100.00%	22,361,143	23,929,178	100.00%	1,568,035	7.01%	2,215,301	20,145,842	2,427,977	21,501,201	9.60%	6.73%		

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates									
AGLAND REAL	33.89%	434,210,500	426,160,480	31.68%	(8,050,020)	-1.85%		1.5801	1.6078					
AGIMPRV & FRMSITE	2.94%	37,621,800	36,962,440	2.75%	(659,360)	-1.75%		1.5804	1.6100					
RESIDENTIAL REAL **	51.40%	658,658,140	723,971,440	53.82%	65,313,300	9.92%		1.8374	1.8632					
COMM.&IND.&MINRL REAL	5.68%	72,757,240	80,762,570	6.00%	8,005,330	11.00%		2.0171	2.0479					
RAILROAD REAL	1.01%	12,975,638	14,470,267	1.08%	1,494,629	11.52%		1.6410	1.6830					
PUBLIC SERVICE REAL	0.14%	1,843,780	1,855,400	0.14%	11,620	0.63%		1.6825	1.6905					
SUBTOTAL-REAL	95.06%	1,218,067,098	1,284,182,597	95.47%	66,115,499	5.43%		1.7461	1.7805					
AGRIC PERSONAL	1.94%	24,804,651	24,100,166	1.79%	(704,485)	-2.84%		1.5828	1.6099					
COMM PERSONAL	2.07%	26,477,108	24,600,381	1.83%	(1,876,727)	-7.09%		1.8676	1.8844					
RAILROAD PERSONAL	0.23%	2,952,962	3,167,067	0.24%	214,105	7.25%		1.6416	1.6833					
PUBLIC SERVICE PERSONAL	0.70%	9,018,306	9,110,711	0.68%	92,405	1.02%		1.7353	1.7534					
SUBTOTAL - PERSONAL	4.94%	63,253,027	60,978,325	4.53%	(2,274,702)	-3.60%		1.7265	1.7459					
SAUNDERS COUNTY	100.00%	1,281,320,125	1,345,160,922	100.00%	63,840,797	4.98%		1.7452	1.7789					

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
AGLAND REAL	30.68%	6,861,083	6,851,771	28.63%	(9,312)	-0.14%		510,519	6,350,564	469,624	6,382,147	-8.01%	0.50%	
AGIMPRV & FRMSITE	2.66%	594,594	595,090	2.49%	496	0.08%		45,664	548,930	42,907	552,183	-6.04%	0.59%	
RESIDENTIAL REAL **	54.12%	12,101,898	13,488,849	56.37%	1,386,951	11.46%		1,340,075	10,761,823	1,566,257	11,922,591	16.88%	10.79%	
COMM.&IND.&MINRL REAL	6.56%	1,467,556	1,653,950	6.91%	186,394	12.70%		188,810	1,278,746	223,457	1,430,493	18.35%	11.87%	
RAILROAD REAL	0.95%	212,931	243,539	1.02%	30,608	14.37%		20,263	192,668	22,926	220,613	13.14%	14.50%	
PUBLIC SERVICE REAL	0.14%	31,021	31,366	0.13%	344	1.11%		2,671	28,350	2,839	28,526	6.31%	0.62%	
SUBTOTAL-REAL	95.12%	21,269,083	22,864,564	95.55%	1,595,480	7.50%		2,108,002	19,161,081	2,328,011	20,536,553	10.44%	7.18%	
AGRIC PERSONAL	1.76%	392,597	387,981	1.62%	(4,616)	-1.18%		29,982	362,615	27,540	360,440	-8.14%	-0.60%	
COMM PERSONAL	2.21%	494,498	463,572	1.94%	(30,927)	-6.25%		58,369	436,129	51,015	412,556	-12.60%	-5.41%	
RAILROAD PERSONAL	0.22%	48,475	53,311	0.22%	4,836	9.98%		4,838	43,888	4,964	48,347	8.22%	10.16%	
PUBLIC SERVICE PERSONAL	0.70%	156,490	159,751	0.67%	3,261	2.08%		14,361	142,129	16,446	143,305	14.52%	0.83%	
SUBTOTAL - PERSONAL	4.88%	1,092,060	1,064,615	4.45%	(27,445)	-2.51%		107,299	984,761	99,966	964,649	-6.83%	-2.04%	
SAUNDERS COUNTY	100.00%	22,361,143	23,929,178	100.00%	1,568,035	7.01%		2,215,301	20,145,842	2,427,977	21,501,201	9.60%	6.73%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

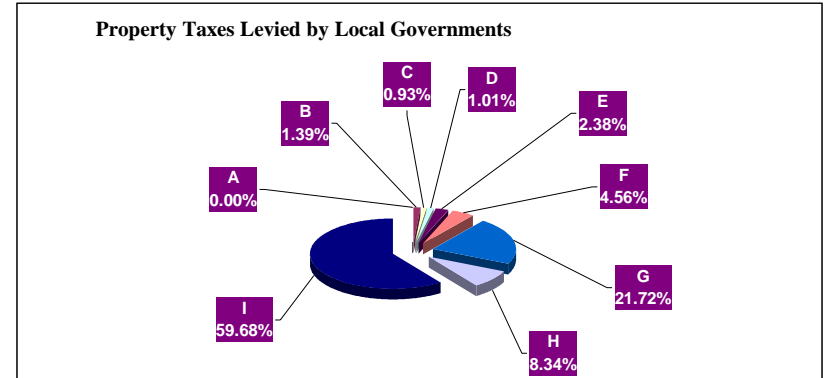
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

79 SCOTTS BLUFF COUNTY

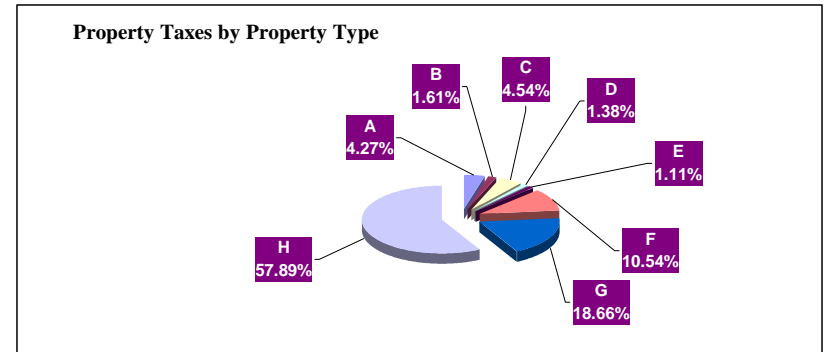
County Seat: Gering, NE
 County Population: 36,951
 Real Property Taxable Records: 20,045
 Personal Property Schedules: 2,184

2002 Levels of Value:
 Residential: 96%
 Commercial: 92%
 Agricultural: 76%

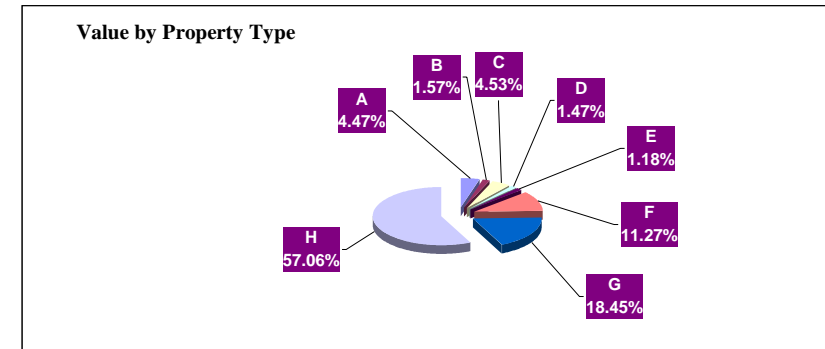
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	1,997,173,178	354,022	0.0177%	1.39%
C	FIRE DISTRICTS	634,695,367	236,455	0.0373%	0.93%
D	EDUC. SERV. UNIT	1,505,008,043	257,057	0.0171%	1.01%
E	NAT. RESOURCE DIST.	1,505,008,043	607,723	0.0404%	2.38%
F	COMMUNITY COLLEGE	1,505,008,043	1,162,921	0.0773%	4.56%
G	COUNTY	1,505,008,043	5,543,238	0.3683%	21.72%
H	CITY OR VILLAGE	870,685,934	2,127,979	0.2444%	8.34%
I	SCHOOL DISTRICTS	1,505,008,050	15,232,426	1.0121%	59.68%
	SCOTTS BLUFF COUNTY	1,505,008,043	25,521,821	1.6958%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	67,225,839	1,090,502	1.6221%	4.27%
B	PUBLIC SERVIC ENTITIES	23,577,230	411,229	1.7442%	1.61%
C	COMM. & INDUST. EQUIP.	68,102,488	1,159,108	1.7020%	4.54%
D	AGRIC. MACH. & EQUIP.	22,170,074	352,029	1.5879%	1.38%
E	AG-OUTBLDG & FARMSITE LAND	17,828,827	283,035	1.5875%	1.11%
F	AGRICULTURAL LAND	169,597,192	2,689,136	1.5856%	10.54%
G	COMM., INDUST., & MINERAL	277,733,161	4,762,573	1.7148%	18.66%
H	RESIDENTIAL **	858,773,232	14,774,211	1.7204%	57.89%
	SCOTTS BLUFF COUNTY	1,505,008,043	25,521,821	1.6958%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	67,225,839	4.47%
B	PUBLIC SERVIC ENTITIES	23,577,230	1.57%
C	COMM. & INDUST. EQUIP.	68,102,488	4.53%
D	AGRIC. MACH. & EQUIP.	22,170,074	1.47%
E	AG-OUTBLDG & FARMSITE LAND	17,828,827	1.18%
F	AGRICULTURAL LAND	169,597,192	11.27%
G	COMM., INDUST., & MINERAL	277,733,161	18.45%
H	RESIDENTIAL **	858,773,232	57.06%
	SCOTTS BLUFF COUNTY	1,505,008,043	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

79 SCOTTS BLUFF COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	1,434,521,273	1,505,008,043	70,486,770	4.91%			0.3489	0.3683				
TOWNSHIP	0	0	0									
CITY OR VILLAGE	844,590,149	870,685,934	26,095,785	3.09%			0.2444	0.2444				
FIRE DIST.	590,269,519	634,695,367	44,425,848	7.53%			0.0384	0.0373				
NAT. RESOURCE DIST.	1,434,521,273	1,505,008,043	70,486,770	4.91%			0.0424	0.0404				
MISC. DIST.	1,884,001,888	1,997,173,178	113,171,290	6.01%			0.0179	0.0177				
ED. SERV. UNIT	1,434,521,273	1,505,008,043	70,486,770	4.91%			0.0174	0.0171				
COMMUNITY COLLEGE	1,434,521,273	1,505,008,043	70,486,770	4.91%			0.0779	0.0773				
SCHOOLS, CLASS 1-5	1,434,521,273	1,505,008,050	70,486,777	4.91%			1.0313	1.0080				
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	24,138,241	26,125,858	1,987,617	8.23%			0.2386	0.2386				
SCOTTS BLUFF COUNTY	1,434,521,273	1,505,008,043	70,486,770	4.91%			1.7051	1.6958				

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
COUNTY	20.46%	5,004,978	5,543,238	50.67%	538,260	10.75%	44,901	4,960,077	58,695	5,484,543	30.72%	10.57%		
TOWNSHIP	0.00%	0	0	0.00%	0		0	0	0	0				
CITY OR VILLAGE	8.44%	2,063,932	2,127,979	6.03%	64,048	3.10%	522,304	1,541,627	542,393	1,585,587	3.85%	2.85%		
FIRE DIST.	0.93%	226,761	236,455	0.91%	9,694	4.27%	35,084	191,677	33,655	202,800	-4.07%	5.80%		
NAT. RESOURCE DIST.	2.49%	607,835	607,723	-0.01%	(112)	-0.02%	0	607,835	0	607,723		-0.02%		
MISC. DIST.	1.38%	337,534	354,022	1.55%	16,488	4.88%	64,671	272,863	93,779	260,242	45.01%	-4.63%		
ED. SERV. UNIT	1.02%	249,619	257,057	0.70%	7,437	2.98%	0	249,619	0	257,057		2.98%		
COMMUNITY COLLEGE	4.57%	1,117,112	1,162,921	4.31%	45,809	4.10%	0	1,117,112	0	1,162,921		4.10%		
SCHOOLS, CLASS 1-5 *	60.48%	14,794,176	15,170,095	35.39%	375,919	2.54%	0	14,794,176	0	15,170,095		2.54%		
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0				
SCHOOLS, BONDS	0.24%	57,587	62,331	0.45%	4,744	8.24%	57,587	0	62,331	0	8.24%			
SCOTTS BLUFF COUNTY	100.00%	24,459,534	25,521,821	100.00%	1,062,287	4.34%	724,547	23,734,987	790,854	24,730,967	9.15%	4.20%		

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates									
AGLAND REAL	11.24%	161,274,460	169,597,192	11.81%	8,322,732	5.16%		1.5866	1.5856					
AGIMPRV & FRMSITE	1.20%	17,211,399	17,828,827	0.88%	617,428	3.59%		1.5909	1.5875					
RESIDENTIAL REAL **	55.18%	791,607,808	858,773,232	95.29%	67,165,424	8.48%		1.7338	1.7204					
COMM.&IND.&MINRL REAL	20.14%	288,974,923	277,733,161	-15.95%	(11,241,762)	-3.89%		1.7186	1.7148					
RAILROAD REAL	3.41%	48,946,352	54,843,768	8.37%	5,897,416	12.05%		1.6421	1.6225					
PUBLIC SERVICE REAL	0.13%	1,880,363	1,732,514	-0.21%	(147,849)	-7.86%		1.7307	1.7184					
SUBTOTAL-REAL	91.31%	1,309,895,305	1,380,508,694	100.18%	70,613,389	5.39%		1.7070	1.6971					
AGRIC PERSONAL	1.28%	18,357,309	22,170,074	5.41%	3,812,765	20.77%		1.5974	1.5879					
COMM PERSONAL	4.97%	71,226,328	68,102,488	-4.43%	(3,123,840)	-4.39%		1.6911	1.7020					
RAILROAD PERSONAL	0.79%	11,351,147	12,382,071	1.46%	1,030,924	9.08%		1.6406	1.6206					
PUBLIC SERVICE PERSONAL	1.65%	23,691,184	21,844,716	-2.62%	(1,846,468)	-7.79%		1.7530	1.7462					
SUBTOTAL - PERSONAL	8.69%	124,625,968	124,499,349	-0.18%	(126,619)	-0.10%		1.6844	1.6813					
SCOTTS BLUFF COUNTY	100.00%	1,434,521,273	1,505,008,043	100.00%	70,486,770	4.91%		1.7051	1.6958					

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
AGLAND REAL	10.46%	2,558,808	2,689,136	12.27%	130,327	5.09%	41,701	2,517,107	48,213	2,640,922	15.62%	4.92%		
AGIMPRV & FRMSITE	1.12%	273,815	283,035	0.87%	9,220	3.37%	4,423	269,392	5,227	277,808	18.17%	3.12%		
RESIDENTIAL REAL **	56.11%	13,725,181	14,774,211	98.75%	1,049,029	7.64%	403,128	13,322,053	453,748	14,320,463	12.56%	7.49%		
COMM.&IND.&MINRL REAL	20.30%	4,966,190	4,762,573	-19.17%	(203,617)	-4.10%	191,476	4,774,714	194,091	4,568,481	1.37%	-4.32%		
RAILROAD REAL	3.29%	803,765	889,833	8.10%	86,069	10.71%	19,726	784,039	21,823	868,011	10.63%	10.71%		
PUBLIC SERVICE REAL	0.13%	32,543	29,771	-0.26%	(2,772)	-8.52%	1,184	31,360	1,095	28,676	-7.46%	-8.56%		
SUBTOTAL-REAL	91.42%	22,360,302	23,428,558	100.56%	1,068,256	4.78%	661,638	21,698,665	724,198	22,704,361	9.46%	4.63%		
AGRIC PERSONAL	1.20%	293,231	352,029	5.54%	58,798	20.05%	4,885	288,346	6,397	345,632	30.97%	19.87%		
COMM PERSONAL	4.92%	1,204,474	1,159,108	-4.27%	(45,367)	-3.77%	37,721	1,166,754	40,358	1,118,750	6.99%	-4.11%		
RAILROAD PERSONAL	0.76%	186,226	200,669	1.36%	14,442	7.76%	4,509	181,718	4,829	195,840	7.10%	7.77%		
PUBLIC SERVICE PERSONAL	1.70%	415,300	381,457	-3.19%	(33,843)	-8.15%	15,795	399,505	15,072	366,386	-4.58%	-8.29%		
SUBTOTAL - PERSONAL	8.58%	2,099,232	2,093,262	-0.56%	(5,970)	-0.28%	62,909	2,036,323	66,656	2,026,606	5.96%	-0.48%		
SCOTTS BLUFF COUNTY	100.00%	24,459,534	25,521,821	100.00%	1,062,287	4.34%	724,547	23,734,987	790,854	24,730,967	9.15%	4.20%		

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

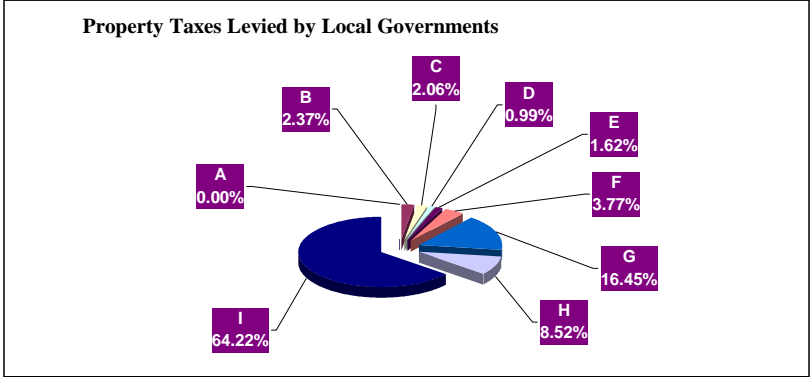
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

80 SEWARD COUNTY

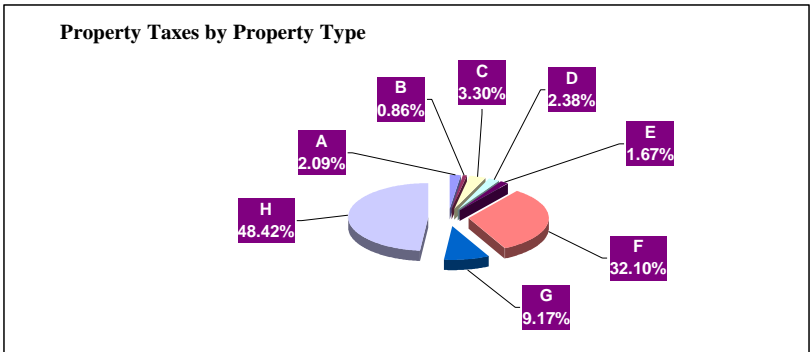
County Seat: Seward, NE
 County Population: 16,496
 Real Property Taxable Records: 9,604
 Personal Property Schedules: 1,682

2002 Levels of Value:
 Residential: 95%
 Commercial: 98%
 Agricultural: Ag Special Value

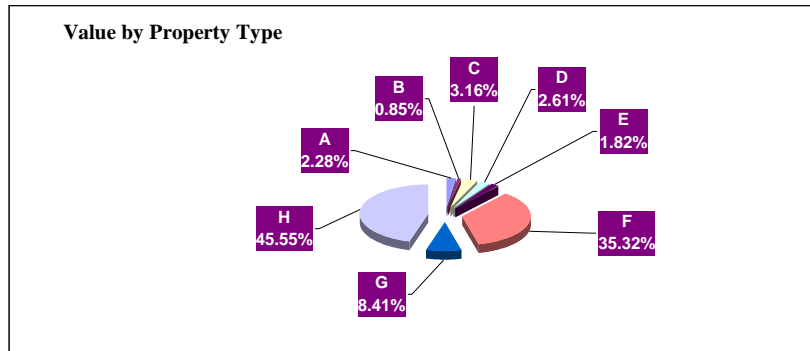
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	1,444,356,801	452,770	0.0313%	2.37%
C	FIRE DISTRICTS	746,211,530	393,506	0.0527%	2.06%
D	EDUC. SERV. UNIT	1,098,074,306	189,682	0.0173%	0.99%
E	NAT. RESOURCE DIST.	1,098,074,306	308,314	0.0281%	1.62%
F	COMMUNITY COLLEGE	1,098,074,305	719,239	0.0655%	3.77%
G	COUNTY	1,098,074,305	3,137,703	0.2857%	16.45%
H	CITY OR VILLAGE	351,862,772	1,624,661	0.4617%	8.52%
I	SCHOOL DISTRICTS	1,098,074,310	12,250,658	1.1156%	64.22%
	SEWARD COUNTY	1,098,074,305	19,076,534	1.7373%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	25,043,158	398,913	1.5929%	2.09%
B	PUBLIC SERVIC ENTITIES	9,306,373	164,178	1.7641%	0.86%
C	COMM. & INDUST. EQUIP.	34,680,007	629,660	1.8156%	3.30%
D	AGRIC. MACH. & EQUIP.	28,699,728	454,594	1.5840%	2.38%
E	AG-OUTBLDG & FARMSITE LAND	19,982,273	317,716	1.5900%	1.67%
F	AGRICULTURAL LAND	387,845,873	6,123,953	1.5790%	32.10%
G	COMM., INDUST., & MINERAL	92,378,916	1,750,064	1.8944%	9.17%
H	RESIDENTIAL **	500,137,977	9,237,456	1.8470%	48.42%
	SEWARD COUNTY	1,098,074,305	19,076,534	1.7373%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	25,043,158	2.28%
B	PUBLIC SERVIC ENTITIES	9,306,373	0.85%
C	COMM. & INDUST. EQUIP.	34,680,007	3.16%
D	AGRIC. MACH. & EQUIP.	28,699,728	2.61%
E	AG-OUTBLDG & FARMSITE LAND	19,982,273	1.82%
F	AGRICULTURAL LAND	387,845,873	35.32%
G	COMM., INDUST., & MINERAL	92,378,916	8.41%
H	RESIDENTIAL **	500,137,977	45.55%
	SEWARD COUNTY	1,098,074,305	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

80 SEWARD COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE		TOTAL VALUE				Average Rates	Average Rates				
COUNTY	1,031,148,984		1,098,074,305		66,925,321	6.49%	0.2857	0.2857				
TOWNSHIP	0		0		0							
CITY OR VILLAGE	336,055,254		351,862,772		15,807,518	4.70%	0.4465	0.4617				
FIRE DIST.	695,093,730		746,211,530		51,117,800	7.35%	0.0548	0.0527				
NAT. RESOURCE DIST.	1,031,148,984		1,098,074,306		66,925,322	6.49%	0.0289	0.0281				
MISC. DIST.	1,360,398,974		1,444,356,801		83,957,827	6.17%	0.0331	0.0313				
ED. SERV. UNIT	1,031,148,985		1,098,074,306		66,925,321	6.49%	0.0174	0.0173				
COMMUNITY COLLEGE	1,031,148,984		1,098,074,305		66,925,321	6.49%	0.0636	0.0655				
SCHOOLS, CLASS 1-5	1,031,148,984		1,098,074,310		66,925,326	6.49%	1.0199	1.0191				
SCHOOLS, CLASS 6	0		0		0							
SCHOOLS, BONDS	1,533,010,591		1,645,631,274		112,620,683	7.35%	0.0731	0.0644				
SEWARD COUNTY	1,031,148,984		1,098,074,305		66,925,321	6.49%	1.7504	1.7373				

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES		TOTAL TAXES					Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	16.32%	2,946,424		3,137,703		18.63%	191,279	6.49%	0	2,946,424	0	3,137,703		6.49%
TOWNSHIP	0.00%	0		0		0.00%	0		0	0	0	0		
CITY OR VILLAGE	8.31%	1,500,541		1,624,661		12.09%	124,120	8.27%	351,960	1,148,581	369,923	1,254,739	5.10%	9.24%
FIRE DIST.	2.11%	380,944		393,506		1.22%	12,562	3.30%	87,673	293,271	88,231	305,275	0.64%	4.09%
NAT. RESOURCE DIST.	1.65%	298,242		308,314		0.98%	10,071	3.38%	0	298,242	0	308,314		3.38%
MISC. DIST.	2.50%	450,868		452,770		0.19%	1,902	0.42%	68,001	382,868	55,460	397,310	-18.44%	3.77%
ED. SERV. UNIT	1.00%	179,612		189,682		0.99%	10,070	5.61%	0	179,612	0	189,682		5.61%
COMMUNITY COLLEGE	3.63%	655,811		719,239		6.18%	63,428	9.67%	0	655,811	0	719,239		9.67%
SCHOOLS, CLASS 1-5 *	58.26%	10,516,236		11,190,929		65.70%	674,693	6.42%	0	10,516,236	0	11,190,929		6.42%
SCHOOLS, CLASS 6 *		0		0			0		0	0	0	0		
SCHOOLS, BONDS	6.21%	1,120,954		1,059,730		-5.96%	(61,225)	-5.46%	1,120,954	0	1,059,730	0	-5.46%	
SEWARD COUNTY	100.00%	18,049,634		19,076,534		100.00%	1,026,900	5.69%	1,628,588	16,421,045	1,573,343	17,503,191	-3.39%	6.59%

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE		TOTAL VALUE					Average Rates	Average Rates				
AGLAND REAL	34.84%	359,256,436		387,845,873		42.72%	28,589,437	7.96%	1.5903	1.5790				
AGIMPRV & FRMSITE	1.89%	19,485,128		19,982,273		0.74%	497,145	2.55%	1.5956	1.5900				
RESIDENTIAL REAL **	45.20%	466,108,159		500,137,977		50.85%	34,029,818	7.30%	1.8585	1.8470				
COMM.&IND.&MINRL REAL	8.76%	90,346,347		92,378,916		3.04%	2,032,569	2.25%	1.9123	1.8944				
RAILROAD REAL	1.91%	19,726,785		20,813,798		1.62%	1,087,013	5.51%	1.6156	1.5929				
PUBLIC SERVICE REAL	0.12%	1,239,525		1,137,450		-0.15%	(102,075)	-8.24%	1.7657	1.7643				
SUBTOTAL-REAL	92.73%	956,162,380		1,022,296,287		98.82%	66,133,907	6.92%	1.7523	1.7393				
AGRIC PERSONAL	2.79%	28,787,035		28,699,728		-0.13%	(87,307)	-0.30%	1.5952	1.5840				
COMM PERSONAL	3.26%	33,604,412		34,680,007		1.61%	1,075,595	3.20%	1.8413	1.8156				
RAILROAD PERSONAL	0.41%	4,271,527		4,229,360		-0.06%	(42,167)	-0.99%	1.6156	1.5929				
PUBLIC SERVICE PERSONAL	0.81%	8,323,630		8,168,923		-0.23%	(154,707)	-1.86%	1.7742	1.7641				
SUBTOTAL - PERSONAL	7.27%	74,986,604		75,778,018		1.18%	791,414	1.06%	1.7265	1.7099				
SEWARD COUNTY	100.00%	1,031,148,984		1,098,074,305		100.00%	66,925,321	6.49%	1.7504	1.7373				

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES		TOTAL TAXES					Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	31.65%	5,713,223		6,123,953		40.00%	410,729	7.19%	368,975	5,344,248	354,683	5,769,270	-3.87%	7.95%
AGIMPRV & FRMSITE	1.72%	310,903		317,716		0.66%	6,813	2.19%	20,785	290,118	19,225	298,491	-7.51%	2.89%
RESIDENTIAL REAL **	47.99%	8,662,556		9,237,456		55.98%	574,899	6.64%	908,521	7,754,036	896,403	8,341,052	-1.33%	7.57%
COMM.&IND.&MINRL REAL	9.57%	1,727,729		1,750,064		2.17%	22,335	1.29%	187,821	1,539,908	174,544	1,575,520	-7.07%	2.31%
RAILROAD REAL	1.77%	318,702		331,544		1.25%	12,842	4.03%	26,009	292,693	23,672	307,872	-8.98%	5.19%
PUBLIC SERVICE REAL	0.12%	21,886		20,068		-0.18%	(1,818)	-8.31%	2,028	19,858	1,765	18,303	-12.98%	-7.83%
SUBTOTAL-REAL	92.83%	16,755,001		17,780,800		99.89%	1,025,799	6.12%	1,514,139	15,240,861	1,470,292	16,310,508	-2.90%	7.02%
AGRIC PERSONAL	2.54%	459,203		454,594		-0.45%	(4,609)	-1.00%	30,076	429,127	26,877	427,717	-10.64%	-0.33%
COMM PERSONAL	3.43%	618,744		629,660		1.06%	10,916	1.76%	64,861	553,883	58,647	571,014	-9.58%	3.09%
RAILROAD PERSONAL	0.38%	69,010		67,370		-0.16%	(1,640)	-2.38%	5,632	63,378	4,810	62,560	-14.59%	-1.29%
PUBLIC SERVICE PERSONAL	0.82%	147,676		144,110		-0.35%	(3,566)	-2.41%	13,880	133,795	12,718	131,392	-8.38%	-1.80%
SUBTOTAL - PERSONAL	7.17%	1,294,632		1,295,734		0.11%	1,102	0.09%	114,449	1,180,184	103,052	1,192,682	-9.96%	1.06%
SEWARD COUNTY	100.00%	18,049,634		19,076,534		100.00%	1,026,900	5.69%	1,628,588	16,421,045	1,573,343	17,503,191	-3.39%	6.59%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

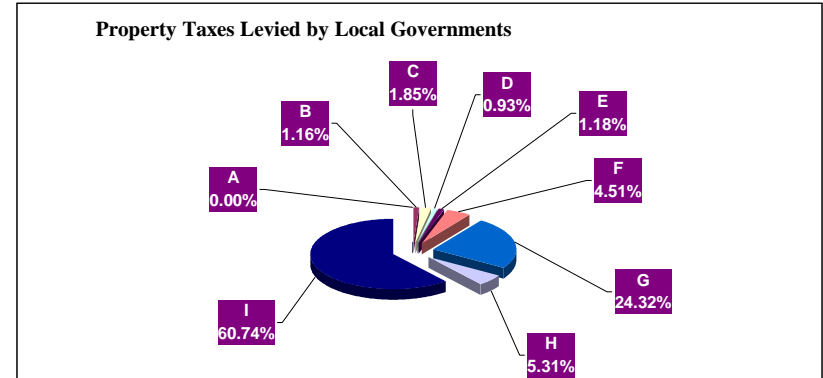
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

81 SHERIDAN COUNTY

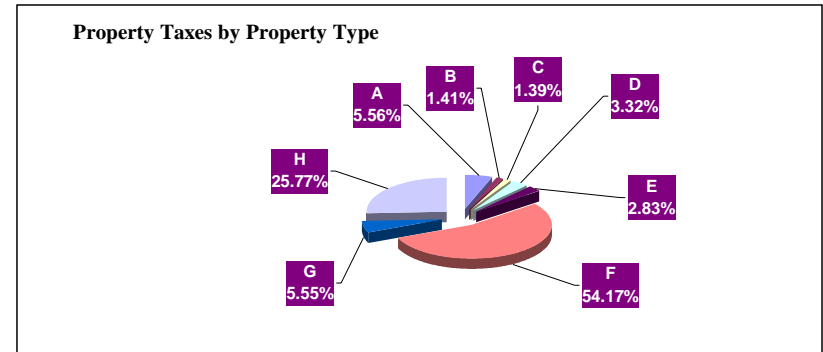
County Seat: Rushville, NE
 County Population: 6,198
 Real Property Taxable Records: 8,220
 Personal Property Schedules: 938

2002 Levels of Value:
 Residential: 97%
 Commercial: 95%
 Agricultural: 77%

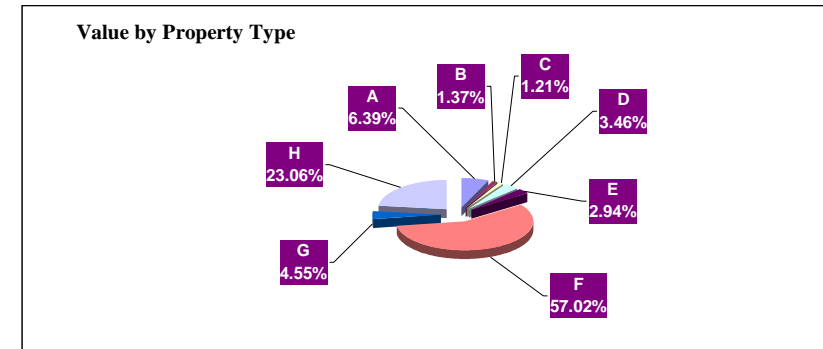
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	976,460,231	79,895	0.0082%	1.16%
C	FIRE DISTRICTS	335,095,451	126,556	0.0378%	1.85%
D	EDUC. SERV. UNIT	378,925,586	63,810	0.0168%	0.93%
E	NAT. RESOURCE DIST.	400,029,902	81,090	0.0203%	1.18%
F	COMMUNITY COLLEGE	400,029,902	309,103	0.0773%	4.51%
G	COUNTY	400,029,902	1,668,269	0.4170%	24.32%
H	CITY OR VILLAGE	64,934,452	363,906	0.5604%	5.31%
I	SCHOOL DISTRICTS	400,029,906	4,166,642	1.0416%	60.74%
	SHERIDAN COUNTY	400,029,902	6,859,271	1.7147%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	25,558,824	381,493	1.4926%	5.56%
B	PUBLIC SERVIC ENTITIES	5,464,530	96,392	1.7640%	1.41%
C	COMM. & INDUST. EQUIP.	4,841,730	95,354	1.9694%	1.39%
D	AGRIC. MACH. & EQUIP.	13,852,694	227,501	1.6423%	3.32%
E	AG-OUTBLDG & FARMSITE LAND	11,775,464	194,352	1.6505%	2.83%
F	AGRICULTURAL LAND	228,077,255	3,715,682	1.6291%	54.17%
G	COMM., INDUST., & MINERAL	18,195,006	380,836	2.0931%	5.55%
H	RESIDENTIAL **	92,264,399	1,767,660	1.9159%	25.77%
	SHERIDAN COUNTY	400,029,902	6,859,271	1.7147%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	25,558,824	6.39%
B	PUBLIC SERVIC ENTITIES	5,464,530	1.37%
C	COMM. & INDUST. EQUIP.	4,841,730	1.21%
D	AGRIC. MACH. & EQUIP.	13,852,694	3.46%
E	AG-OUTBLDG & FARMSITE LAND	11,775,464	2.94%
F	AGRICULTURAL LAND	228,077,255	57.02%
G	COMM., INDUST., & MINERAL	18,195,006	4.55%
H	RESIDENTIAL **	92,264,399	23.06%
	SHERIDAN COUNTY	400,029,902	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

81 SHERIDAN COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	357,653,484	400,029,902	42,376,418	11.85%			0.4144	0.4170				
TOWNSHIP	0	0	0									
CITY OR VILLAGE	62,427,261	64,934,452	2,507,191	4.02%			0.5300	0.5604				
FIRE DIST.	295,226,220	335,095,451	39,869,231	13.50%			0.0377	0.0378				
NAT. RESOURCE DIST.	357,653,484	400,029,902	42,376,418	11.85%			0.0211	0.0203				
MISC. DIST.	872,935,491	976,460,231	103,524,740	11.86%			0.0102	0.0082				
ED. SERV. UNIT	333,905,845	378,925,586	45,019,741	13.48%			0.0172	0.0168				
COMMUNITY COLLEGE	357,653,484	400,029,902	42,376,418	11.85%			0.0779	0.0773				
SCHOOLS, CLASS 1-5	357,653,488	400,029,906	42,376,418	11.85%			0.9399	1.0359				
SCHOOLS, CLASS 6	278,609,647	310,656,185	32,046,538	11.50%								
SCHOOLS, BONDS	30,232,041	34,404,388	4,172,347	13.80%			0.0106	0.0665				
SHERIDAN COUNTY	357,653,484	400,029,902	42,376,418	11.85%			1.6187	1.7147				

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
COUNTY	25.60%	1,482,068	1,668,269	17.40%	186,201	12.56%	0	1,482,068	0	1,668,269	0	12.56%		
TOWNSHIP	0.00%	0	0	0.00%	0		0	0	0	0	0			
CITY OR VILLAGE	5.72%	330,891	363,906	3.09%	33,015	9.98%	60,393	270,497	65,871	298,036	9.07%	10.18%		
FIRE DIST.	1.92%	111,162	126,556	1.44%	15,394	13.85%	0	111,162	0	126,556	0	13.85%		
NAT. RESOURCE DIST.	1.31%	75,583	81,090	0.51%	5,507	7.29%	0	75,583	0	81,090	0	7.29%		
MISC. DIST.	1.53%	88,739	79,895	-0.83%	(8,844)	-9.97%	0	88,739	0	79,895	0	-9.97%		
ED. SERV. UNIT	0.99%	57,574	63,810	0.58%	6,236	10.83%	0	57,574	0	63,810	0	10.83%		
COMMUNITY COLLEGE	4.81%	278,505	309,103	2.86%	30,599	10.99%	0	278,505	0	309,103	0	10.99%		
SCHOOLS, CLASS 1-5 *	58.06%	3,361,458	4,143,778	73.11%	782,320	23.27%	0	3,361,458	0	4,143,778	0	23.27%		
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0	0			
SCHOOLS, BONDS	0.06%	3,218	22,864	1.84%	19,646	610.56%	3,218	0	22,864	0	610.56%			
SHERIDAN COUNTY	100.00%	5,789,197	6,859,271	100.00%	1,070,075	18.48%	63,611	5,725,586	88,735	6,770,536	39.50%	18.25%		

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates									
AGLAND REAL	56.88%	203,427,304	228,077,255	58.17%	24,649,951	12.12%		1.5413	1.6291					
AGIMPRV & FRMSITE	2.32%	8,295,196	11,775,464	8.21%	3,480,268	41.96%		1.5726	1.6505					
RESIDENTIAL REAL **	22.16%	79,242,161	92,264,399	30.73%	13,022,238	16.43%		1.8106	1.9159					
COMM.&IND.&MINRL REAL	5.05%	18,068,627	18,195,006	0.30%	126,379	0.70%		1.9419	2.0931					
RAILROAD REAL	5.59%	20,006,535	21,208,108	2.84%	1,201,573	6.01%		1.3950	1.4922					
PUBLIC SERVICE REAL	0.20%	730,670	772,878	0.10%	42,208	5.78%		1.6384	1.7362					
SUBTOTAL-REAL	92.20%	329,770,493	372,293,110	100.35%	42,522,617	12.89%		1.6201	1.7160					
AGRIC PERSONAL	3.79%	13,547,303	13,852,694	0.72%	305,391	2.25%		1.5632	1.6423					
COMM PERSONAL	1.48%	5,300,373	4,841,730	-1.08%	(458,643)	-8.65%		1.8130	1.9694					
RAILROAD PERSONAL	1.23%	4,383,060	4,350,716	-0.08%	(32,344)	-0.74%		1.3983	1.4946					
PUBLIC SERVICE PERSONAL	1.30%	4,652,255	4,691,652	0.09%	39,397	0.85%		1.6633	1.7685					
SUBTOTAL - PERSONAL	7.80%	27,882,991	27,736,792	-0.35%	(146,199)	-0.52%		1.6015	1.6976					
SHERIDAN COUNTY	100.00%	357,653,484	400,029,902	100.00%	42,376,418	11.85%		1.6187	1.7147					

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
AGLAND REAL	54.16%	3,135,487	3,715,682	54.22%	580,195	18.50%	2,644	3,132,844	11,858	3,703,825	348.51%	18.23%		
AGIMPRV & FRMSITE	2.25%	130,447	194,352	5.97%	63,905	48.99%	118	130,330	760	193,593	544.73%	48.54%		
RESIDENTIAL REAL **	24.78%	1,434,775	1,767,660	31.11%	332,886	23.20%	40,958	1,393,817	52,505	1,715,155	28.19%	23.05%		
COMM.&IND.&MINRL REAL	6.06%	350,873	380,836	2.80%	29,963	8.54%	15,538	335,335	17,711	363,125	13.98%	8.29%		
RAILROAD REAL	4.82%	279,101	316,467	3.49%	37,366	13.39%	0	279,100	0	316,467	-3.85%	13.39%		
PUBLIC SERVICE REAL	0.21%	11,971	13,419	0.14%	1,448	12.09%	163	11,808	200	13,219	22.50%	11.95%		
SUBTOTAL-REAL	92.29%	5,342,654	6,388,417	97.73%	1,045,763	19.57%	59,421	5,283,233	83,033	6,305,383	39.74%	19.35%		
AGRIC PERSONAL	3.66%	211,778	227,501	1.47%	15,724	7.42%	133	211,644	785	226,717	488.46%	7.12%		
COMM PERSONAL	1.66%	96,097	95,354	-0.07%	(743)	-0.77%	2,837	93,260	3,439	91,915	21.22%	-1.44%		
RAILROAD PERSONAL	1.06%	61,286	65,027	0.35%	3,740	6.10%	4	61,283	3	65,023	-16.94%	6.10%		
PUBLIC SERVICE PERSONAL	1.34%	77,382	82,973	0.52%	5,591	7.22%	1,216	76,166	1,475	81,498	21.28%	7.00%		
SUBTOTAL - PERSONAL	7.71%	446,543	470,855	2.27%	24,312	5.44%	4,190	442,353	5,702	465,153	36.07%	5.15%		
SHERIDAN COUNTY	100.00%	5,789,197	6,859,271	100.00%	1,070,075	18.48%	63,611	5,725,586	88,735	6,770,536	39.50%	18.25%		

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

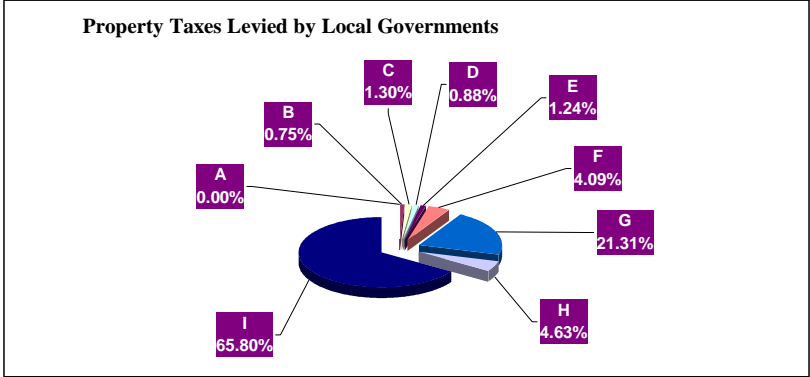
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

82 SHERMAN COUNTY

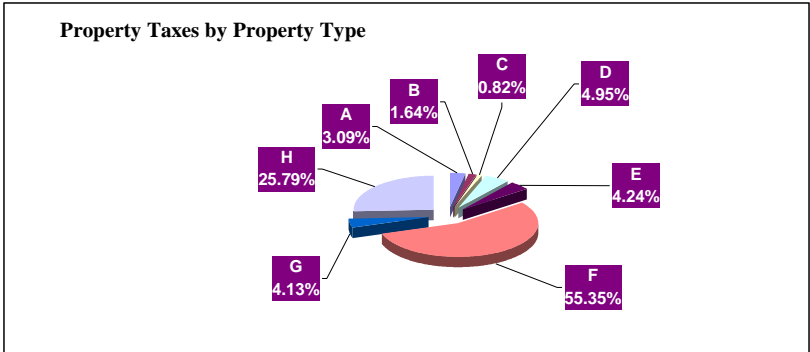
County Seat: Loup City, NE
 County Population: 3,318
 Real Property Taxable Records: 3,870
 Personal Property Schedules: 721

2002 Levels of Value:
 Residential: 100%
 Commercial: 98%
 Agricultural: 75%

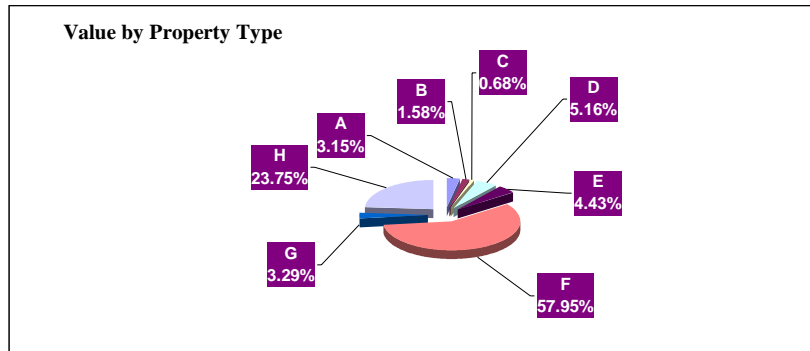
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	360,433,341	32,857	0.0091%	0.75%
C	FIRE DISTRICTS	219,375,184	56,829	0.0259%	1.30%
D	EDUC. SERV. UNIT	255,301,865	38,296	0.0150%	0.88%
E	NAT. RESOURCE DIST.	255,301,865	54,272	0.0213%	1.24%
F	COMMUNITY COLLEGE	255,301,865	178,713	0.0700%	4.09%
G	COUNTY	255,301,865	931,661	0.3649%	21.31%
H	CITY OR VILLAGE	35,926,681	202,269	0.5630%	4.63%
I	SCHOOL DISTRICTS	255,301,865	2,876,739	1.1268%	65.80%
	SHERMAN COUNTY	255,301,865	4,371,636	1.7123%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	8,045,806	134,960	1.6774%	3.09%
B	PUBLIC SERVIC ENTITIES	4,042,324	71,625	1.7719%	1.64%
C	COMM. & INDUST. EQUIP.	1,745,787	35,972	2.0605%	0.82%
D	AGRIC. MACH. & EQUIP.	13,185,413	216,341	1.6408%	4.95%
E	AG-OUTBLDG & FARMSITE LAND	11,302,755	185,145	1.6380%	4.24%
F	AGRICULTURAL LAND	147,947,550	2,419,576	1.6354%	55.35%
G	COMM., INDUST., & MINERAL	8,389,140	180,448	2.1510%	4.13%
H	RESIDENTIAL **	60,643,090	1,127,570	1.8594%	25.79%
	SHERMAN COUNTY	255,301,865	4,371,636	1.7123%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	8,045,806	3.15%
B	PUBLIC SERVIC ENTITIES	4,042,324	1.58%
C	COMM. & INDUST. EQUIP.	1,745,787	0.68%
D	AGRIC. MACH. & EQUIP.	13,185,413	5.16%
E	AG-OUTBLDG & FARMSITE LAND	11,302,755	4.43%
F	AGRICULTURAL LAND	147,947,550	57.95%
G	COMM., INDUST., & MINERAL	8,389,140	3.29%
H	RESIDENTIAL **	60,643,090	23.75%
	SHERMAN COUNTY	255,301,865	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

82 SHERMAN COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	229,212,153	255,301,865	26,089,712	11.38%			0.3697	0.3649				
TOWNSHIP	0	0	0									
CITY OR VILLAGE	34,345,960	35,926,681	1,580,721	4.60%			0.5680	0.5630				
FIRE DIST.	194,866,193	219,375,184	24,508,991	12.58%			0.0260	0.0259				
NAT. RESOURCE DIST.	229,212,153	255,301,865	26,089,712	11.38%			0.0233	0.0213				
MISC. DIST.	325,353,837	360,433,341	35,079,504	10.78%			0.0094	0.0091				
ED. SERV. UNIT	229,212,153	255,301,865	26,089,712	11.38%			0.0150	0.0150				
COMMUNITY COLLEGE	229,212,153	255,301,865	26,089,712	11.38%			0.0704	0.0700				
SCHOOLS, CLASS 1-5	229,212,153	255,301,865	26,089,712	11.38%			0.9938	1.0016				
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	287,150,557	320,639,154	33,488,597	11.66%			0.1169	0.0997				
SHERMAN COUNTY	229,212,153	255,301,865	26,089,712	11.38%			1.7393	1.7123				

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	21.26%	847,467	21.31%	931,661	21.88%	84,194	9.93%	0	847,467	0	931,661	9.93%		
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
CITY OR VILLAGE	4.89%	195,091	4.63%	202,269	1.86%	7,177	3.68%	45,697	149,394	50,655	151,614	10.85%	1.49%	
FIRE DIST.	1.27%	50,695	1.30%	56,829	1.59%	6,135	12.10%	0	50,695	4,590	52,240	100.00%	3.05%	
NAT. RESOURCE DIST.	1.34%	53,429	1.24%	54,272	0.22%	842	1.58%	0	53,429	0	54,272		1.58%	
MISC. DIST.	0.77%	30,630	0.75%	32,857	0.58%	2,228	7.27%	0	30,630	0	32,857		7.27%	
ED. SERV. UNIT	0.86%	34,382	0.88%	38,296	1.02%	3,914	11.38%	0	34,382	0	38,296		11.38%	
COMMUNITY COLLEGE	4.05%	161,434	4.09%	178,713	4.49%	17,279	10.70%	0	161,434	0	178,713		10.70%	
SCHOOLS, CLASS 1-5 *	57.14%	2,277,945	58.50%	2,557,200	72.56%	279,255	12.26%	0	2,277,945	0	2,557,200		12.26%	
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0			
SCHOOLS, BONDS	8.42%	335,722	7.31%	319,539	-4.21%	(16,183)	-4.82%	335,722	0	319,539	0	-4.82%		
SHERMAN COUNTY	100.00%	3,986,795	100.00%	4,371,636	100.00%	384,841	9.65%	381,419	3,605,376	374,784	3,996,852	-1.74%	10.86%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE				Average Rates	Average Rates				
AGLAND REAL	61.59%	141,167,400	57.95%	147,947,550	25.99%	6,780,150	4.80%		1.6543	1.6354				
AGIMPRV & FRMSITE	4.45%	10,211,325	4.43%	11,302,755	4.18%	1,091,430	10.69%		1.6611	1.6380				
RESIDENTIAL REAL **	19.51%	44,714,125	23.75%	60,643,090	61.05%	15,928,965	35.62%		1.9613	1.8594				
COMM.&IND.&MINRL REAL	3.42%	7,831,720	3.29%	8,389,140	2.14%	557,420	7.12%		2.1936	2.1510				
RAILROAD REAL	2.75%	6,307,994	2.62%	6,687,007	1.45%	379,013	6.01%		1.6620	1.6774				
PUBLIC SERVICE REAL	0.26%	585,556	0.24%	607,799	0.09%	22,243	3.80%		1.7555	1.7486				
SUBTOTAL-REAL	91.98%	210,818,120	92.27%	235,577,341	94.90%	24,759,221	11.74%		1.7403	1.7130				
AGRIC PERSONAL	5.34%	12,232,529	5.16%	13,185,413	3.65%	952,884	7.79%		1.6591	1.6408				
COMM PERSONAL	0.77%	1,775,044	0.68%	1,745,787	-0.11%	(29,257)	-1.65%		2.1244	2.0605				
RAILROAD PERSONAL	0.60%	1,365,898	0.53%	1,358,799	-0.03%	(7,099)	-0.52%		1.6620	1.6774				
PUBLIC SERVICE PERSONAL	1.32%	3,020,562	1.35%	3,434,525	1.59%	413,963	13.70%		1.8053	1.7760				
SUBTOTAL - PERSONAL	8.02%	18,394,033	7.73%	19,724,524	5.10%	1,330,491	7.23%		1.7282	1.7040				
SHERMAN COUNTY	100.00%	229,212,153	100.00%	255,301,865	100.00%	26,089,712	11.38%		1.7393	1.7123				

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	58.58%	2,335,373	55.35%	2,419,576	21.88%	84,203	3.61%	203,441	2,131,932	184,911	2,234,665	-9.11%	4.82%	
AGIMPRV & FRMSITE	4.25%	169,622	4.24%	185,145	4.03%	15,522	9.15%	15,522	154,095	14,789	170,356	-4.76%	10.55%	
RESIDENTIAL REAL **	22.00%	876,996	25.79%	1,127,570	65.11%	250,573	28.57%	108,402	768,594	122,853	1,004,717	13.33%	30.72%	
COMM.&IND.&MINRL REAL	4.31%	171,797	4.13%	180,448	2.25%	8,651	5.04%	24,576	147,221	24,545	155,903	-0.13%	5.90%	
RAILROAD REAL	2.63%	104,840	2.57%	112,167	1.90%	7,328	6.99%	2,458	102,382	2,326	109,841	-5.37%	7.29%	
PUBLIC SERVICE REAL	0.26%	10,279	0.24%	10,628	0.09%	349	3.39%	765	9,514	749	9,879	-2.20%	3.84%	
SUBTOTAL-REAL	92.03%	3,668,908	92.31%	4,035,534	95.27%	366,626	9.99%	355,171	3,313,737	350,173	3,685,361	-1.41%	11.21%	
AGRIC PERSONAL	5.09%	202,946	4.95%	216,341	3.48%	13,395	6.60%	16,870	186,077	15,782	200,559	-6.45%	7.78%	
COMM PERSONAL	0.95%	37,709	0.82%	35,972	-0.45%	(1,737)	-4.61%	4,242	33,467	3,780	32,192	-10.89%	-3.81%	
RAILROAD PERSONAL	0.57%	22,701	0.52%	22,792	0.02%	91	0.40%	532	22,169	473	22,320	-11.19%	0.68%	
PUBLIC SERVICE PERSONAL	1.37%	54,530	1.40%	60,997	1.68%	6,466	11.86%	4,604	49,926	4,576	56,421	-0.62%	13.01%	
SUBTOTAL - PERSONAL	7.97%	317,887	7.69%	336,102	4.73%	18,215	5.73%	26,249	291,639	24,611	311,491	-6.24%	6.81%	
SHERMAN COUNTY	100.00%	3,986,795	100.00%	4,371,636	100.00%	384,841	9.65%	381,419	3,605,376	374,784	3,996,852	-1.74%	10.86%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

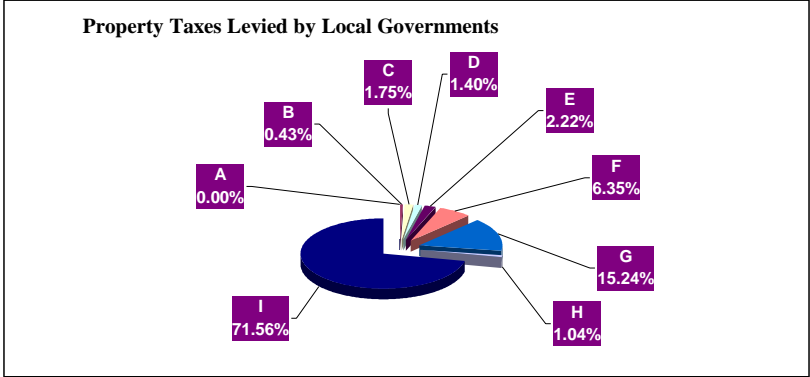
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

83 SIOUX COUNTY

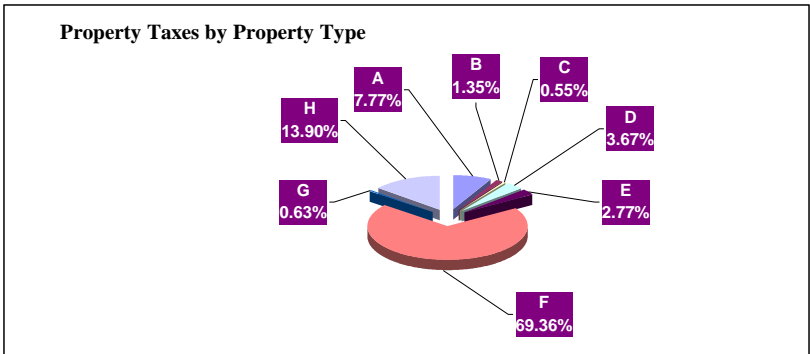
County Seat: Harrison, NE
 County Population: 1,475
 Real Property Taxable Records: 4,213
 Personal Property Schedules: 399

2002 Levels of Value:
 Residential: 97%
 Commercial: --
 Agricultural: 80%

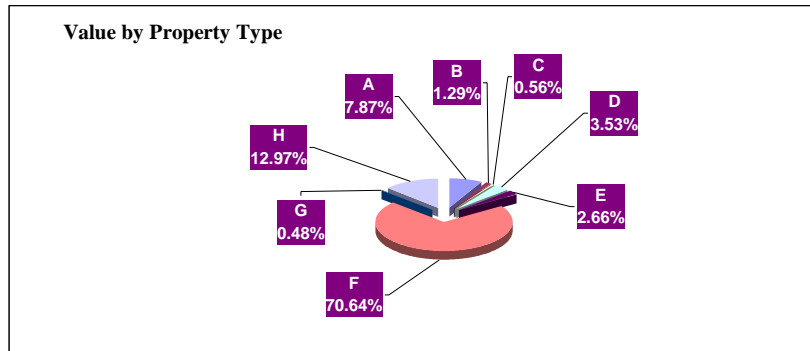
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	249,655,666	11,324	0.0045%	0.43%
C	FIRE DISTRICTS	211,879,949	46,317	0.0219%	1.75%
D	EDUC. SERV. UNIT	217,964,499	37,228	0.0171%	1.40%
E	NAT. RESOURCE DIST.	217,964,499	58,918	0.0270%	2.22%
F	COMMUNITY COLLEGE	217,964,499	168,422	0.0773%	6.35%
G	COUNTY	217,964,499	403,845	0.1853%	15.24%
H	CITY OR VILLAGE	6,084,551	27,612	0.4538%	1.04%
I	SCHOOL DISTRICTS	217,964,502	1,896,555	0.8701%	71.56%
	SIOUX COUNTY	217,964,499	2,650,221	1.2159%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	17,163,293	205,910	1.1997%	7.77%
B	PUBLIC SERVIC ENTITIES	2,821,797	35,849	1.2704%	1.35%
C	COMM. & INDUST. EQUIP.	1,210,843	14,625	1.2078%	0.55%
D	AGRIC. MACH. & EQUIP.	7,696,981	97,310	1.2643%	3.67%
E	AG-OUTBLDG & FARMSITE LAND	5,796,496	73,299	1.2645%	2.77%
F	AGRICULTURAL LAND	153,961,367	1,838,303	1.1940%	69.36%
G	COMM., INDUST., & MINERAL	1,049,462	16,622	1.5838%	0.63%
H	RESIDENTIAL **	28,264,260	368,304	1.3031%	13.90%
	SIOUX COUNTY	217,964,499	2,650,221	1.2159%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	17,163,293	7.87%
B	PUBLIC SERVIC ENTITIES	2,821,797	1.29%
C	COMM. & INDUST. EQUIP.	1,210,843	0.56%
D	AGRIC. MACH. & EQUIP.	7,696,981	3.53%
E	AG-OUTBLDG & FARMSITE LAND	5,796,496	2.66%
F	AGRICULTURAL LAND	153,961,367	70.64%
G	COMM., INDUST., & MINERAL	1,049,462	0.48%
H	RESIDENTIAL **	28,264,260	12.97%
	SIOUX COUNTY	217,964,499	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

83 SIOUX COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	216,227,292	217,964,499	1,737,207	0.80%			0.1868	0.1853				
TOWNSHIP	0	0	0									
CITY OR VILLAGE	6,114,399	6,084,551	(29,848)	-0.49%			0.4512	0.4538				
FIRE DIST.	210,112,894	211,879,949	1,767,055	0.84%			0.0224	0.0219				
NAT. RESOURCE DIST.	216,227,292	217,964,499	1,737,207	0.80%			0.0283	0.0270				
MISC. DIST.	247,985,928	249,655,666	1,669,738	0.67%			0.0047	0.0045				
ED. SERV. UNIT	216,227,292	217,964,499	1,737,207	0.80%			0.0174	0.0171				
COMMUNITY COLLEGE	216,227,292	217,964,499	1,737,207	0.80%			0.0779	0.0773				
SCHOOLS, CLASS 1-5	216,227,292	217,964,502	1,737,210	0.80%			0.7842	0.8697				
SCHOOLS, CLASS 6	178,047,545	179,398,613	1,351,068	0.76%								
SCHOOLS, BONDS	1,083,550	1,078,292	(5,258)	-0.49%			0.1048	0.0928				
SIOUX COUNTY	216,227,292	217,964,499	1,737,207	0.80%			1.1349	1.2159				

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
COUNTY	16.46%	403,891	403,845	-0.02%	(45)	-0.01%	0	403,891	0	403,845	-0.01%			
TOWNSHIP	0.00%	0	0	0.00%	0		0	0	0	0				
CITY OR VILLAGE	1.12%	27,589	27,612	0.01%	23	0.08%	0	27,589	0	27,612	0.08%			
FIRE DIST.	1.92%	47,127	46,317	-0.41%	(810)	-1.72%	211	46,916	204	46,113	-3.55%	-1.71%		
NAT. RESOURCE DIST.	2.49%	61,125	58,918	-1.13%	(2,207)	-3.61%	0	61,125	0	58,918	-3.61%			
MISC. DIST.	0.47%	11,563	11,324	-0.12%	(239)	-2.07%	0	11,563	0	11,324	-2.07%			
ED. SERV. UNIT	1.53%	37,624	37,228	-0.20%	(396)	-1.05%	0	37,624	0	37,228	-1.05%			
COMMUNITY COLLEGE	6.86%	168,377	168,422	0.02%	45	0.03%	0	168,377	0	168,422	0.03%			
SCHOOLS, CLASS 1-5 *	69.09%	1,695,607	1,895,555	101.92%	199,948	11.79%	0	1,695,607	0	1,895,555	11.79%			
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0				
SCHOOLS, BONDS	0.05%	1,136	1,001	-0.07%	(135)	-11.91%	1,136	0	1,001	0	-11.91%			
SIOUX COUNTY	100.00%	2,454,038	2,650,221	100.00%	196,183	7.99%	1,347	2,452,691	1,204	2,649,017	-10.60%	8.00%		

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates									
AGLAND REAL	71.10%	153,737,008	153,961,367	12.91%	224,359	0.15%		1.1045	1.1940					
AGIMPRV & FRMSITE	2.63%	5,682,755	5,796,496	6.55%	113,741	2.00%		1.2566	1.2645					
RESIDENTIAL REAL **	12.84%	27,767,605	28,264,260	28.59%	496,655	1.79%		1.2498	1.3031					
COMM.&IND.&MINRL REAL	0.48%	1,035,857	1,049,462	0.78%	13,605	1.31%		1.4703	1.5838					
RAILROAD REAL	6.45%	13,944,985	14,197,029	14.51%	252,044	1.81%		1.1130	1.1991					
PUBLIC SERVICE REAL	0.24%	518,495	479,427	-2.25%	(39,068)	-7.53%		1.2449	1.3194					
SUBTOTAL-REAL	93.74%	202,686,705	203,748,041	61.09%	1,061,336	0.52%		1.1315	1.2138					
AGRIC PERSONAL	3.00%	6,480,553	7,696,981	70.02%	1,216,428	18.77%		1.2390	1.2643					
COMM PERSONAL	0.71%	1,539,759	1,210,843	-18.93%	(328,916)	-21.36%		1.1237	1.2078					
RAILROAD PERSONAL	1.43%	3,093,741	2,966,264	-7.34%	(127,477)	-4.12%		1.1182	1.2027					
PUBLIC SERVICE PERSONAL	1.12%	2,426,534	2,342,370	-4.84%	(84,164)	-3.47%		1.1715	1.2604					
SUBTOTAL - PERSONAL	6.26%	13,540,587	14,216,458	38.91%	675,871	4.99%		1.1862	1.2460					
SIOUX COUNTY	100.00%	216,227,292	217,964,499	100.00%	1,737,207	0.80%		1.1349	1.2159					

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
AGLAND REAL	69.19%	1,698,064	1,838,303	71.48%	140,239	8.26%	506	1,697,558	456	1,837,847	-9.79%	8.26%		
AGIMPRV & FRMSITE	2.91%	71,409	73,299	0.96%	1,890	2.65%	30	71,379	29	73,270	-3.04%	2.65%		
RESIDENTIAL REAL **	14.14%	347,048	368,304	10.83%	21,256	6.12%	261	346,787	237	368,067	-9.27%	6.14%		
COMM.&IND.&MINRL REAL	0.62%	15,231	16,622	0.71%	1,391	9.13%	0	15,231	0	16,622	9.13%			
RAILROAD REAL	6.32%	155,213	170,234	7.66%	15,021	9.68%	0	155,213	0	170,234	9.68%			
PUBLIC SERVICE REAL	0.26%	6,455	6,325	-0.07%	(129)	-2.01%	256	6,199	224	6,102	-12.68%	-1.56%		
SUBTOTAL-REAL	93.45%	2,293,419	2,473,087	91.58%	179,668	7.83%	1,053	2,292,366	946	2,472,141	-10.17%	7.84%		
AGRIC PERSONAL	3.27%	80,297	97,310	8.67%	17,013	21.19%	28	80,269	16	97,295	-45.14%	21.21%		
COMM PERSONAL	0.71%	17,303	14,625	-1.36%	(2,678)	-15.48%	1	17,302	1	14,624	-25.93%	-15.48%		
RAILROAD PERSONAL	1.41%	34,594	35,676	0.55%	1,082	3.13%	0	34,594	0	35,676	3.13%			
PUBLIC SERVICE PERSONAL	1.16%	28,426	29,523	0.56%	1,097	3.86%	265	28,161	243	29,281	-8.54%	3.98%		
SUBTOTAL - PERSONAL	6.55%	160,620	177,134	8.42%	16,515	10.28%	295	160,325	259	176,876	-12.11%	10.32%		
SIOUX COUNTY	100.00%	2,454,038	2,650,221	100.00%	196,183	7.99%	1,347	2,452,691	1,204	2,649,017	-10.60%	8.00%		

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

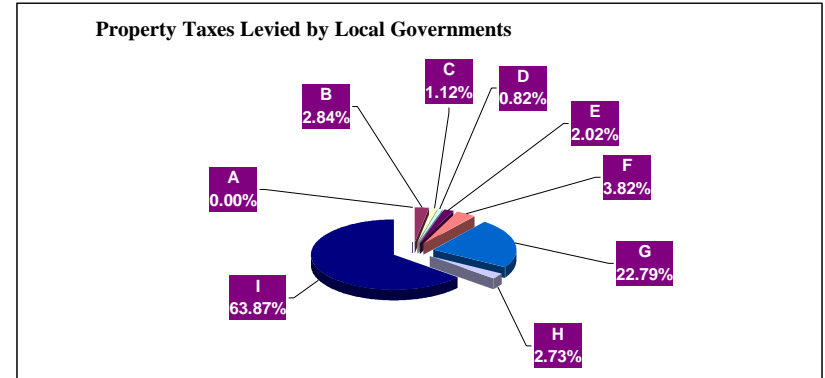
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

84 STANTON COUNTY

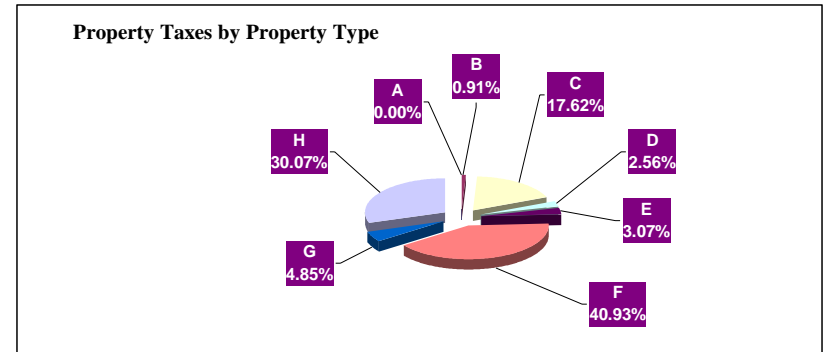
County Seat: Stanton, NE
 County Population: 6,455
 Real Property Taxable Records: 5,292
 Personal Property Schedules: 659

2002 Levels of Value:
 Residential: 93%
 Commercial: 98%
 Agricultural: 77%

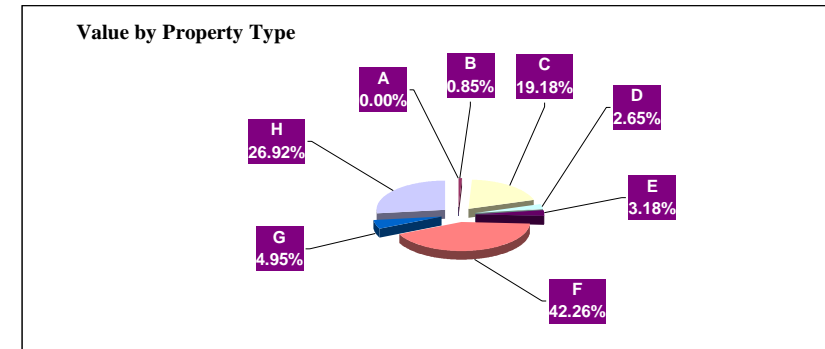
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	493,197,998	237,828	0.0482%	2.84%
C	FIRE DISTRICTS	414,152,247	93,881	0.0227%	1.12%
D	EDUC. SERV. UNIT	457,678,764	68,641	0.0150%	0.82%
E	NAT. RESOURCE DIST.	457,678,764	169,309	0.0370%	2.02%
F	COMMUNITY COLLEGE	457,678,764	320,375	0.0700%	3.82%
G	COUNTY	457,678,764	1,911,999	0.4178%	22.79%
H	CITY OR VILLAGE	43,526,517	228,802	0.5257%	2.73%
I	SCHOOL DISTRICTS	457,678,764	5,357,938	1.1707%	63.87%
	STANTON COUNTY	457,678,764	8,388,772	1.8329%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	3,902,207	76,080	1.9497%	0.91%
C	COMM. & INDUST. EQUIP.	87,794,771	1,478,485	1.6840%	17.62%
D	AGRIC. MACH. & EQUIP.	12,134,971	214,422	1.7670%	2.56%
E	AG-OUTBLDG & FARMSITE LAND	14,546,795	257,141	1.7677%	3.07%
F	AGRICULTURAL LAND	193,414,005	3,433,229	1.7751%	40.93%
G	COMM., INDUST., & MINERAL	22,657,645	406,859	1.7957%	4.85%
H	RESIDENTIAL **	123,228,370	2,522,557	2.0471%	30.07%
	STANTON COUNTY	457,678,764	8,388,772	1.8329%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	3,902,207	0.85%
C	COMM. & INDUST. EQUIP.	87,794,771	19.18%
D	AGRIC. MACH. & EQUIP.	12,134,971	2.65%
E	AG-OUTBLDG & FARMSITE LAND	14,546,795	3.18%
F	AGRICULTURAL LAND	193,414,005	42.26%
G	COMM., INDUST., & MINERAL	22,657,645	4.95%
H	RESIDENTIAL **	123,228,370	26.92%
	STANTON COUNTY	457,678,764	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

84 STANTON COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		'01-'02		2001		2002					
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates										
COUNTY	441,402,298	457,678,764	16,276,466	3.69%			0.4067	0.4178								
TOWNSHIP	0	0	0													
CITY OR VILLAGE	42,413,418	43,526,517	1,113,099	2.62%			0.5184	0.5257								
FIRE DIST.	398,988,880	414,152,247	15,163,367	3.80%			0.0233	0.0227								
NAT. RESOURCE DIST.	441,402,298	457,678,764	16,276,466	3.69%			0.0382	0.0370								
MISC. DIST.	476,269,516	493,197,998	16,928,482	3.55%			0.0497	0.0482								
ED. SERV. UNIT	441,402,298	457,678,764	16,276,466	3.69%			0.0150	0.0150								
COMMUNITY COLLEGE	441,402,298	457,678,764	16,276,466	3.69%			0.0685	0.0700								
SCHOOLS, CLASS 1-5	441,402,298	457,678,764	16,276,466	3.69%			1.0284	1.0238								
SCHOOLS, CLASS 6	0	0	0													
SCHOOLS, BONDS	361,313,971	436,111,678	74,797,707	20.70%			0.1714	0.1541								
STANTON COUNTY	441,402,298	457,678,764	16,276,466	3.69%			1.8216	1.8329								

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of		'01-'02		2001		2002		%Chg		%Chg	
		TOTAL TAXES	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond			
COUNTY	22.32%	1,794,962	1,911,999	33.62%	117,036	6.52%	23,129	1,771,833	26,728	1,885,270	15.56%	6.40%					
TOWNSHIP	0.00%	0	0	0.00%	0		0	0	0	0							
CITY OR VILLAGE	2.73%	219,862	228,802	2.73%	8,939	4.07%	19,406	200,456	18,851	209,950	-2.86%	4.74%					
FIRE DIST.	1.16%	93,089	93,881	0.23%	792	0.85%	0	93,089	0	93,881	0.85%	0.85%					
NAT. RESOURCE DIST.	2.10%	168,730	169,309	0.17%	579	0.34%	0	168,730	0	169,309	0.34%	0.34%					
MISC. DIST.	2.94%	236,625	237,828	0.35%	1,203	0.51%	0	236,625	126,324	111,504	100.00%	-52.88%					
ED. SERV. UNIT	0.83%	66,420	68,641	0.64%	2,220	3.34%	0	66,420	0	68,641	3.34%	3.34%					
COMMUNITY COLLEGE	3.76%	302,396	320,375	5.17%	17,979	5.95%	0	302,396	0	320,375	5.95%	5.95%					
SCHOOLS, CLASS 1-5 *	56.46%	4,539,398	4,685,850	42.07%	146,452	3.23%	0	4,539,398	0	4,685,850	3.23%	3.23%					
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0							
SCHOOLS, BONDS	7.70%	619,200	672,088	15.19%	52,889	8.54%	619,200	0	672,088	0	8.54%						
STANTON COUNTY	100.00%	8,040,682	8,388,772	100.00%	348,090	4.33%	661,735	7,378,947	843,992	7,544,780	27.54%	2.25%					

VALUE BY SECTOR	% of Total	2001		2002		2002 % of		'01-'02		2001		2002		%Chg		%Chg	
		TOTAL VALUE	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates									
AGLAND REAL	41.87%	184,812,940	193,414,005	52.84%	8,601,065	4.65%		1.7464		1.7751							
AGIMPRV & FRMSITE	3.27%	14,440,400	14,546,795	0.65%	106,395	0.74%		1.7375		1.7677							
RESIDENTIAL REAL **	26.78%	118,189,785	123,228,370	30.96%	5,038,585	4.26%		2.0600		2.0471							
COMM.&IND.&MINRL REAL	4.99%	22,009,855	22,657,645	3.98%	647,790	2.94%		1.8036		1.7957							
RAILROAD REAL	0.00%	0	0	0.00%	0												
PUBLIC SERVICE REAL	0.13%	562,153	531,829	-0.19%	(30,324)	-5.39%		1.8931		1.8783							
SUBTOTAL-REAL	77.03%	340,015,133	354,378,644	88.25%	14,363,511	4.22%		1.8589		1.8708							
AGRIC PERSONAL	2.72%	12,005,102	12,134,971	0.80%	129,869	1.08%		1.7252		1.7670							
COMM PERSONAL	19.70%	86,958,152	87,794,771	5.14%	836,619	0.96%		1.6870		1.6840							
RAILROAD PERSONAL	0.00%	0	0	0.00%	0												
PUBLIC SERVICE PERSONAL	0.55%	2,423,911	3,370,378	5.81%	946,467	39.05%		1.8954		1.9609							
SUBTOTAL - PERSONAL	22.97%	101,387,165	103,300,120	11.75%	1,912,955	1.89%		1.6965		1.7028							
STANTON COUNTY	100.00%	441,402,298	457,678,764	100.00%	16,276,466	3.69%		1.8216		1.8329							

TAXES BY SECTOR	% of Total	2001		2002		2002 % of		'01-'02		2001		2002		%Chg		%Chg	
		TOTAL TAXES	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond			
AGLAND REAL	40.14%	3,227,482	3,433,229	59.11%	205,747	6.37%	281,126	2,946,356	336,058	3,097,171	19.54%	5.12%					
AGIMPRV & FRMSITE	3.12%	250,900	257,141	1.79%	6,240	2.49%	20,892	230,009	24,712	232,428	18.29%	1.05%					
RESIDENTIAL REAL **	30.28%	2,434,675	2,522,557	25.25%	87,882	3.61%	201,201	2,233,474	321,295	2,201,262	59.69%	-1.44%					
COMM.&IND.&MINRL REAL	4.94%	396,966	406,859	2.84%	9,893	2.49%	31,881	365,084	30,923	375,936	-3.01%	2.97%					
RAILROAD REAL	0.00%	0	0	0.00%	0		0	0	0	0							
PUBLIC SERVICE REAL	0.13%	10,642	9,990	-0.19%	(653)	-6.13%	979	9,663	908	9,082	-7.31%	-6.01%					
SUBTOTAL-REAL	78.61%	6,320,665	6,629,775	88.80%	309,110	4.89%	536,080	5,784,586	713,896	5,915,879	33.17%	2.27%					
AGRIC PERSONAL	2.58%	207,117	214,422	2.10%	7,305	3.53%	16,225	190,892	20,715	193,706	27.68%	1.47%					
COMM PERSONAL	18.24%	1,466,957	1,478,485	3.31%	11,528	0.79%	105,375	1,361,582	102,590	1,375,895	-2.64%	1.05%					
RAILROAD PERSONAL	0.00%	0	0	0.00%	0		0	0	0	0							
PUBLIC SERVICE PERSONAL	0.57%	45,943	66,090	5.79%	20,147	43.85%	4,055	41,888	6,791	59,300	67.46%	41.57%					
SUBTOTAL - PERSONAL	21.39%	1,720,017	1,758,997	11.20%	38,980	2.27%	125,655	1,594,362	130,096	1,628,901	3.53%	2.17%					
STANTON COUNTY	100.00%	8,040,682	8,388,772	100.00%	348,090	4.33%	661,735	7,378,947	843,992	7,544,780	27.54%	2.25%					

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

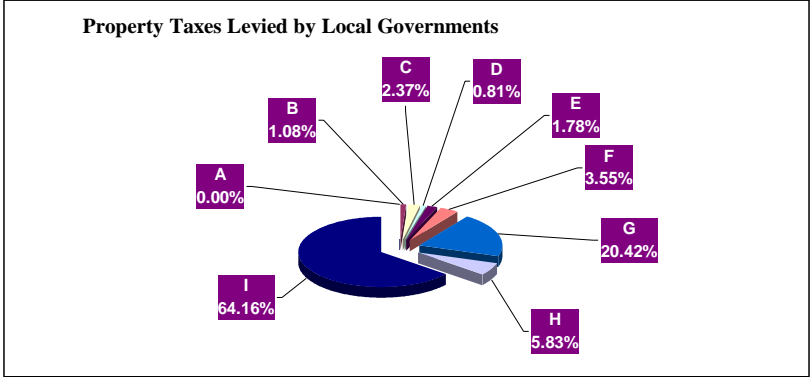
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

85 THAYER COUNTY

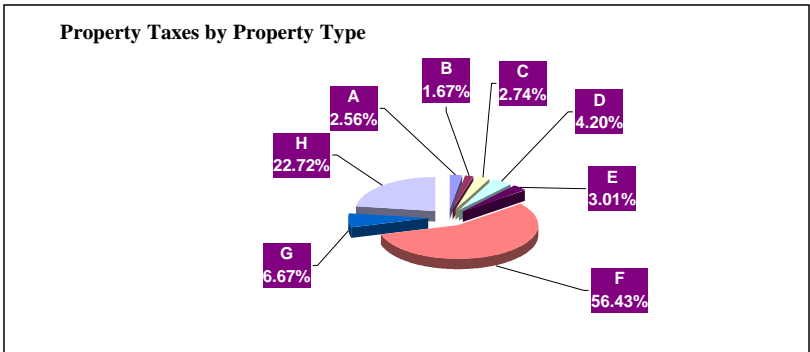
County Seat: Hebron, NE
 County Population: 6,055
 Real Property Taxable Records: 6,378
 Personal Property Schedules: 1,055

2002 Levels of Value:
 Residential: 99%
 Commercial: 94%
 Agricultural: 74%

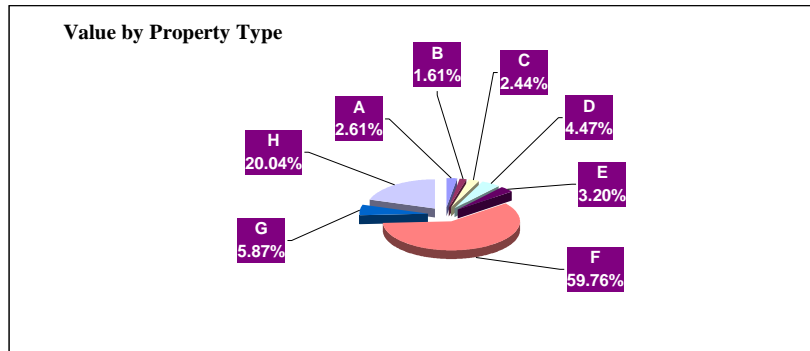
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	626,209,288	92,405	0.0148%	1.08%
C	FIRE DISTRICTS	378,640,876	203,899	0.0539%	2.37%
D	EDUC. SERV. UNIT	465,617,848	69,966	0.0150%	0.81%
E	NAT. RESOURCE DIST.	465,617,847	153,077	0.0329%	1.78%
F	COMMUNITY COLLEGE	465,617,847	304,980	0.0655%	3.55%
G	COUNTY	465,617,847	1,754,122	0.3767%	20.42%
H	CITY OR VILLAGE	94,237,419	500,896	0.5315%	5.83%
I	SCHOOL DISTRICTS	465,617,841	5,512,170	1.1838%	64.16%
	THAYER COUNTY	465,617,847	8,591,514	1.8452%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	12,147,160	219,727	1.8089%	2.56%
B	PUBLIC SERVIC ENTITIES	7,508,898	143,751	1.9144%	1.67%
C	COMM. & INDUST. EQUIP.	11,384,096	235,815	2.0714%	2.74%
D	AGRIC. MACH. & EQUIP.	20,790,784	360,503	1.7340%	4.20%
E	AG-OUTBLDG & FARMSITE LAND	14,885,934	258,211	1.7346%	3.01%
F	AGRICULTURAL LAND	278,256,333	4,847,988	1.7423%	56.43%
G	COMM., INDUST., & MINERAL	27,351,426	573,194	2.0957%	6.67%
H	RESIDENTIAL **	93,293,216	1,952,326	2.0927%	22.72%
	THAYER COUNTY	465,617,847	8,591,514	1.8452%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	12,147,160	2.61%
B	PUBLIC SERVIC ENTITIES	7,508,898	1.61%
C	COMM. & INDUST. EQUIP.	11,384,096	2.44%
D	AGRIC. MACH. & EQUIP.	20,790,784	4.47%
E	AG-OUTBLDG & FARMSITE LAND	14,885,934	3.20%
F	AGRICULTURAL LAND	278,256,333	59.76%
G	COMM., INDUST., & MINERAL	27,351,426	5.87%
H	RESIDENTIAL **	93,293,216	20.04%
	THAYER COUNTY	465,617,847	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

85 THAYER COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	441,485,442	465,617,847	24,132,405	5.47%			0.3778	0.3767				
TOWNSHIP	0	0	0									
CITY OR VILLAGE	88,013,577	94,237,419	6,223,842	7.07%			0.5411	0.5315				
FIRE DIST.	360,211,203	378,640,876	18,429,673	5.12%			0.0545	0.0539				
NAT. RESOURCE DIST.	441,485,442	465,617,847	24,132,405	5.47%			0.0327	0.0329				
MISC. DIST.	593,938,368	626,209,288	32,270,920	5.43%			0.0148	0.0148				
ED. SERV. UNIT	441,485,444	465,617,848	24,132,404	5.47%			0.0158	0.0150				
COMMUNITY COLLEGE	441,485,442	465,617,847	24,132,405	5.47%			0.0636	0.0655				
SCHOOLS, CLASS 1-5	441,485,443	465,617,841	24,132,398	5.47%			1.1722	1.1838				
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	0	0	0									
THAYER COUNTY	441,485,442	465,617,847	24,132,405	5.47%			1.8344	1.8452				

TAXES BY SUBDIVISION	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	20.59%	1,667,888	20.42%	1,754,122	17.50%	86,234	5.17%	0	1,667,888	91,866	1,662,256	100.00%	-0.34%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
CITY OR VILLAGE	5.88%	476,218	5.83%	500,896	5.01%	24,678	5.18%	89,428	386,790	90,989	409,907	1.75%	5.98%	
FIRE DIST.	2.42%	196,372	2.37%	203,899	1.53%	7,527	3.83%	42,973	153,399	56,475	147,424	31.42%	-3.89%	
NAT. RESOURCE DIST.	1.79%	144,578	1.78%	153,077	1.72%	8,499	5.88%	0	144,578	0	153,077		5.88%	
MISC. DIST.	1.08%	87,831	1.08%	92,405	0.93%	4,573	5.21%	0	87,831	0	92,405		5.21%	
ED. SERV. UNIT	0.86%	69,928	0.81%	69,966	0.01%	38	0.05%	0	69,928	0	69,966		0.05%	
COMMUNITY COLLEGE	3.47%	280,785	3.55%	304,980	4.91%	24,194	8.62%	0	280,785	0	304,980		8.62%	
SCHOOLS, CLASS 1-5 *	63.90%	5,175,092	64.16%	5,512,170	68.40%	337,078	6.51%	0	5,175,092	0	5,512,170		6.51%	
SCHOOLS, CLASS 6 *	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
SCHOOLS, BONDS	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
THAYER COUNTY	100.00%	8,098,692	100.00%	8,591,514	100.00%	492,822	6.09%	132,401	7,966,291	239,331	8,352,184	80.76%	4.84%	

VALUE BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	TOTAL VALUE	TOTAL VALUE	TOTAL VALUE				Average Rates	Average Rates				
AGLAND REAL	58.93%	260,186,755	59.76%	278,256,333	74.88%	18,069,578	6.94%		1.7270	1.7423				
AGIMPRV & FRMSITE	3.36%	14,840,198	3.20%	14,885,934	0.19%	45,736	0.31%		1.7226	1.7346				
RESIDENTIAL REAL **	20.03%	88,408,534	20.04%	93,293,216	20.24%	4,884,682	5.53%		2.0885	2.0927				
COMM.&IND.&MINRL REAL	5.87%	25,928,627	5.87%	27,351,426	5.90%	1,422,799	5.49%		2.1207	2.0957				
RAILROAD REAL	2.06%	9,112,623	2.12%	9,882,302	3.19%	769,679	8.45%		1.7902	1.8096				
PUBLIC SERVICE REAL	0.26%	1,156,616	0.22%	1,046,103	-0.46%	(110,513)	-9.55%		1.8941	1.8989				
SUBTOTAL-REAL	90.52%	399,633,353	91.22%	424,715,314	103.93%	25,081,961	6.28%		1.8343	1.8437				
AGRIC PERSONAL	4.64%	20,473,129	4.47%	20,790,784	1.32%	317,655	1.55%		1.7212	1.7340				
COMM PERSONAL	2.52%	11,109,825	2.44%	11,384,096	1.14%	274,271	2.47%		2.0127	2.0714				
RAILROAD PERSONAL	0.49%	2,150,535	0.49%	2,264,858	0.47%	114,323	5.32%		1.7873	1.8059				
PUBLIC SERVICE PERSONAL	1.84%	8,118,600	1.39%	6,462,795	-6.86%	(1,655,805)	-20.40%		1.8951	1.9169				
SUBTOTAL - PERSONAL	9.48%	41,852,089	8.78%	40,902,533	-3.93%	(949,556)	-2.27%		1.8357	1.8608				
THAYER COUNTY	100.00%	441,485,442	100.00%	465,617,847	100.00%	24,132,405	5.47%		1.8344	1.8452				

TAXES BY SECTOR	2001 % of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	TOTAL TAXES	TOTAL TAXES				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	55.48%	4,493,400	56.43%	4,847,988	71.95%	354,588	7.89%	30,995	4,462,405	96,994	4,750,995	212.93%	6.47%	
AGIMPRV & FRMSITE	3.16%	255,642	3.01%	258,211	0.52%	2,569	1.00%	1,498	254,144	4,827	253,384	222.17%	-0.30%	
RESIDENTIAL REAL **	22.80%	1,846,454	22.72%	1,952,326	21.48%	105,872	5.73%	65,731	1,780,722	86,950	1,865,375	32.28%	4.75%	
COMM.&IND.&MINRL REAL	6.79%	549,869	6.67%	573,194	4.73%	23,325	4.24%	17,349	532,520	22,632	550,562	30.45%	3.39%	
RAILROAD REAL	2.01%	163,136	2.08%	178,826	3.18%	15,691	9.62%	2,468	160,668	4,767	174,059	93.17%	8.33%	
PUBLIC SERVICE REAL	0.27%	21,908	0.23%	19,864	-0.41%	(2,044)	-9.33%	364	21,543	589	19,275	61.47%	-10.53%	
SUBTOTAL-REAL	90.51%	7,330,409	91.14%	7,830,409	101.46%	500,000	6.82%	118,406	7,212,003	216,758	7,613,651	83.06%	5.57%	
AGRIC PERSONAL	4.35%	352,386	4.20%	360,503	1.65%	8,118	2.30%	2,329	350,057	6,841	353,663	193.71%	1.03%	
COMM PERSONAL	2.76%	223,609	2.74%	235,815	2.48%	12,205	5.46%	8,307	215,302	10,868	224,947	30.82%	4.48%	
RAILROAD PERSONAL	0.47%	38,437	0.48%	40,900	0.50%	2,463	6.41%	585	37,852	1,086	39,814	85.61%	5.18%	
PUBLIC SERVICE PERSONAL	1.90%	153,852	1.44%	123,887	-6.08%	(29,965)	-19.48%	2,774	151,078	3,778	120,109	36.20%	-20.50%	
SUBTOTAL - PERSONAL	9.49%	768,284	8.86%	761,105	-1.46%	(7,179)	-0.93%	13,995	754,288	22,573	738,533	61.29%	-2.09%	
THAYER COUNTY	100.00%	8,098,692	100.00%	8,591,514	100.00%	492,822	6.09%	132,401	7,966,291	239,331	8,352,184	80.76%	4.84%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

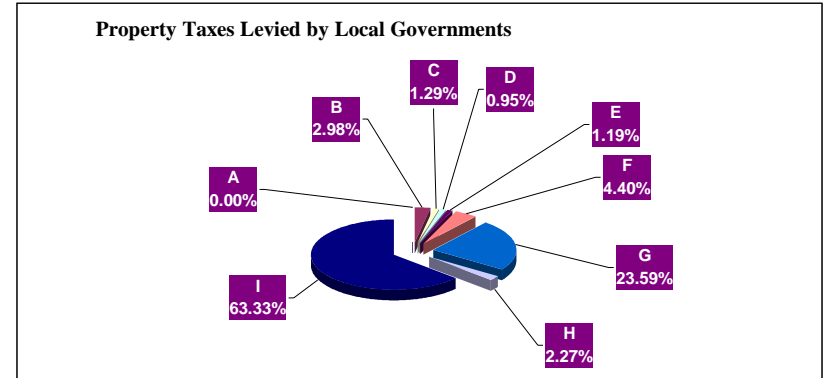
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

86 THOMAS COUNTY

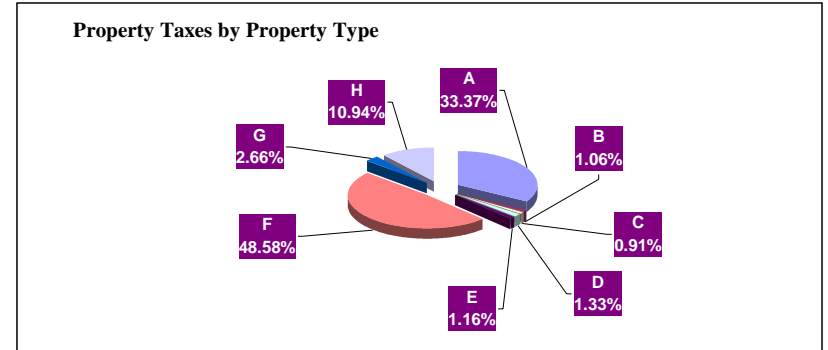
County Seat: Thedford, NE
 County Population: 729
 Real Property Taxable Records: 1,618
 Personal Property Schedules: 92

2002 Levels of Value:
 Residential: 93%
 Commercial: --
 Agricultural: --

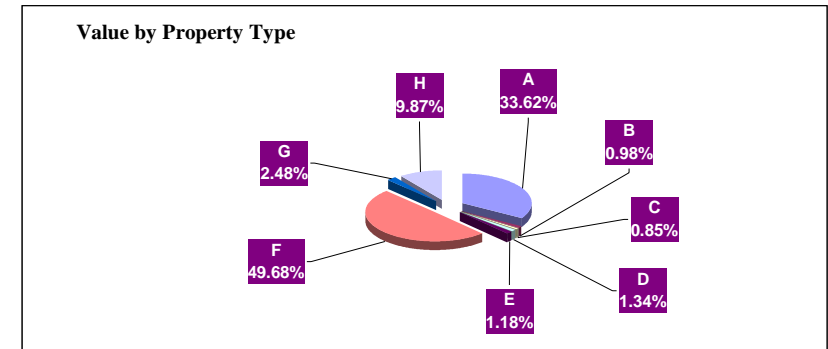
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	271,828,538	45,231	0.0166%	2.98%
C	FIRE DISTRICTS	93,264,363	19,661	0.0211%	1.29%
D	EDUC. SERV. UNIT	95,430,535	14,453	0.0151%	0.95%
E	NAT. RESOURCE DIST.	95,430,533	18,017	0.0189%	1.19%
F	COMMUNITY COLLEGE	95,430,533	66,802	0.0700%	4.40%
G	COUNTY	95,430,533	358,446	0.3756%	23.59%
H	CITY OR VILLAGE	8,016,386	34,571	0.4313%	2.27%
I	SCHOOL DISTRICTS	95,430,535	962,438	1.0085%	63.33%
	THOMAS COUNTY	95,430,533	1,519,618	1.5924%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	32,084,602	507,142	1.5806%	33.37%
B	PUBLIC SERVIC ENTITIES	938,545	16,039	1.7090%	1.06%
C	COMM. & INDUST. EQUIP.	811,773	13,817	1.7021%	0.91%
D	AGRIC. MACH. & EQUIP.	1,275,874	20,138	1.5784%	1.33%
E	AG-OUTBLDG & FARMSITE LAND	1,130,184	17,575	1.5551%	1.16%
F	AGRICULTURAL LAND	47,406,985	738,157	1.5571%	48.58%
G	COMM., INDUST., & MINERAL	2,362,489	40,474	1.7132%	2.66%
H	RESIDENTIAL **	9,420,081	166,276	1.7651%	10.94%
	THOMAS COUNTY	95,430,533	1,519,618	1.5924%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	32,084,602	33.62%
B	PUBLIC SERVIC ENTITIES	938,545	0.98%
C	COMM. & INDUST. EQUIP.	811,773	0.85%
D	AGRIC. MACH. & EQUIP.	1,275,874	1.34%
E	AG-OUTBLDG & FARMSITE LAND	1,130,184	1.18%
F	AGRICULTURAL LAND	47,406,985	49.68%
G	COMM., INDUST., & MINERAL	2,362,489	2.48%
H	RESIDENTIAL **	9,420,081	9.87%
	THOMAS COUNTY	95,430,533	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

86 THOMAS COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		'01-'02		2001		2002			
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates								
COUNTY	93,181,615	95,430,533	2,248,918	2.41%	0.3848	0.3756								
TOWNSHIP	0	0	0											
CITY OR VILLAGE	7,883,315	8,016,386	133,071	1.69%	0.3855	0.4313								
FIRE DIST.	91,215,040	93,264,363	2,049,323	2.25%	0.0307	0.0211								
NAT. RESOURCE DIST.	93,181,615	95,430,533	2,248,918	2.41%	0.0198	0.0189								
MISC. DIST.	265,458,681	271,828,538	6,369,857	2.40%	0.0212	0.0166								
ED. SERV. UNIT	93,181,615	95,430,535	2,248,920	2.41%	0.0160	0.0151								
COMMUNITY COLLEGE	93,181,615	95,430,533	2,248,918	2.41%	0.0681	0.0700								
SCHOOLS, CLASS 1-5	93,181,617	95,430,535	2,248,918	2.41%	1.0141	1.0012								
SCHOOLS, CLASS 6	68,821,667	70,323,340	1,501,673	2.18%										
SCHOOLS, BONDS	0	10,671,416	10,671,416	100.00%					0.0653					
THOMAS COUNTY	93,181,615	95,430,533	2,248,918	2.41%	1.6257	1.5924								

TAXES BY SUBDIVISION	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
COUNTY	23.67%	358,572	23.59%	358,446	-2.65%	(126)	-0.04%	0	358,572	0	358,446		-0.04%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0			
CITY OR VILLAGE	2.01%	30,389	2.27%	34,571	87.88%	4,182	13.76%	2,345	28,044	2,322	32,249	-0.97%	14.99%	
FIRE DIST.	1.85%	27,972	1.29%	19,661	-174.65%	(8,311)	-29.71%	12,841	15,131	6,672	12,990	-48.04%	-14.15%	
NAT. RESOURCE DIST.	1.22%	18,490	1.19%	18,017	-9.93%	(473)	-2.56%	0	18,490	0	18,017		-2.56%	
MISC. DIST.	3.71%	56,180	2.98%	45,231	-230.10%	(10,949)	-19.49%	0	56,180	0	45,231		-19.49%	
ED. SERV. UNIT	0.98%	14,885	0.95%	14,453	-9.09%	(432)	-2.90%	0	14,885	0	14,453		-2.90%	
COMMUNITY COLLEGE	4.19%	63,446	4.40%	66,802	70.52%	3,356	5.29%	0	63,446	0	66,802		5.29%	
SCHOOLS, CLASS 1-5 *	62.38%	944,926	62.88%	955,465	221.48%	10,539	1.12%	0	944,926	0	955,465		1.12%	
SCHOOLS, CLASS 6 *	0.00%	0	0.46%	6,973	146.53%	6,973	100.00%	0	0	6,973	0	100.00%		
THOMAS COUNTY	100.00%	1,514,860	100.00%	1,519,618	100.00%	4,758	0.31%	15,186	1,499,674	15,966	1,503,652	5.14%	0.27%	

VALUE BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002			
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates					
AGLAND REAL	50.79%	47,327,110	49.68%	47,406,985	3.55%	79,875	0.17%	1.5943	1.5571					
AGIMPRV & FRMSITE	1.18%	1,100,352	1.18%	1,130,184	1.33%	29,832	2.71%	1.5916	1.5551					
RESIDENTIAL REAL **	9.63%	8,973,515	9.87%	9,420,081	19.86%	446,566	4.98%	1.7847	1.7651					
COMM.&IND.&MINRL REAL	2.42%	2,252,126	2.48%	2,362,489	4.91%	110,363	4.90%	1.7209	1.7132					
RAILROAD REAL	27.00%	25,154,657	27.94%	26,666,063	67.21%	1,511,406	6.01%	1.6153	1.5806					
PUBLIC SERVICE REAL	0.10%	96,472	0.09%	89,849	-0.29%	(6,623)	-6.87%	1.6559	1.6364					
SUBTOTAL-REAL	91.12%	84,904,232	91.25%	87,075,651	96.55%	2,171,419	2.56%	1.6240	1.5911					
AGRIC PERSONAL	1.05%	981,867	1.34%	1,275,874	13.07%	294,007	29.94%	1.6166	1.5784					
COMM PERSONAL	1.04%	971,882	0.85%	811,773	-7.12%	(160,109)	-16.47%	1.7349	1.7021					
RAILROAD PERSONAL	5.85%	5,446,847	5.68%	5,418,539	-1.26%	(28,308)	-0.52%	1.6153	1.5806					
PUBLIC SERVICE PERSONAL	0.94%	876,787	0.89%	848,696	-1.25%	(28,091)	-3.20%	1.7406	1.7166					
SUBTOTAL - PERSONAL	8.88%	8,277,383	8.75%	8,354,882	3.45%	77,499	0.94%	1.6428	1.6059					
THOMAS COUNTY	100.00%	93,181,615	100.00%	95,430,533	100.00%	2,248,918	2.41%	1.6257	1.5924					

TAXES BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
AGLAND REAL	49.81%	754,545	48.58%	738,157	-344.40%	(16,388)	-2.17%	6,451	748,093	5,759	732,397	-10.73%	-2.10%	
AGIMPRV & FRMSITE	1.16%	17,513	1.16%	17,575	1.31%	62	0.36%	144	17,369	113	17,463	-21.65%	0.54%	
RESIDENTIAL REAL **	10.57%	160,150	10.94%	166,276	128.75%	6,126	3.83%	2,415	157,735	2,455	163,821	1.65%	3.86%	
COMM.&IND.&MINRL REAL	2.56%	38,756	2.66%	40,474	36.08%	1,717	4.43%	510	38,246	354	40,120	-30.75%	4.90%	
RAILROAD REAL	26.82%	406,321	27.74%	421,495	318.89%	15,174	3.73%	4,097	402,224	5,558	415,936	35.67%	3.41%	
PUBLIC SERVICE REAL	0.11%	1,597	0.10%	1,470	-2.67%	(127)	-7.96%	20	1,577	16	1,454	-22.24%	-7.78%	
SUBTOTAL-REAL	91.02%	1,378,882	91.17%	1,385,447	137.96%	6,564	0.48%	13,639	1,365,244	14,255	1,371,192	4.52%	0.44%	
AGRIC PERSONAL	1.05%	15,873	1.33%	20,138	89.64%	4,265	26.87%	176	15,696	224	19,914	27.00%	26.87%	
COMM PERSONAL	1.11%	16,861	0.91%	13,817	-63.98%	(3,044)	-18.06%	233	16,628	120	13,697	-48.62%	-17.63%	
RAILROAD PERSONAL	5.81%	87,982	5.64%	85,648	-49.07%	(2,335)	-2.65%	887	87,095	1,129	84,518	27.31%	-2.96%	
PUBLIC SERVICE PERSONAL	1.01%	15,261	0.96%	14,569	-14.55%	(692)	-4.54%	251	15,011	238	14,331	-5.09%	-4.53%	
SUBTOTAL - PERSONAL	8.98%	135,978	8.83%	134,172	-37.95%	(1,806)	-1.33%	1,547	134,430	1,711	132,460	10.59%	-1.47%	
THOMAS COUNTY	100.00%	1,514,860	100.00%	1,519,618	100.00%	4,758	0.31%	15,186	1,499,674	15,966	1,503,652	5.14%	0.27%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

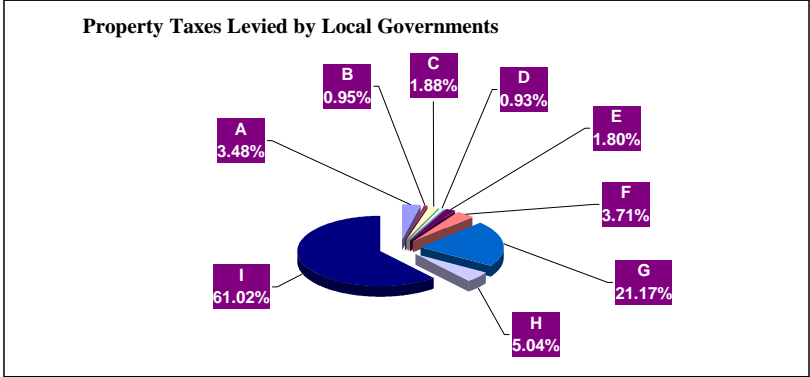
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

87 THURSTON COUNTY

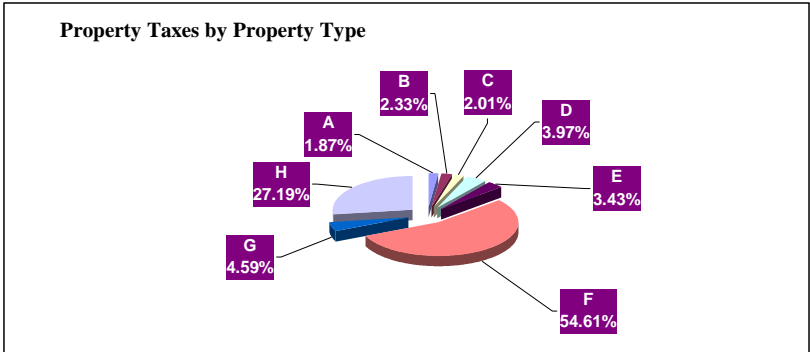
County Seat: Pender, NE
 County Population: 7,171
 Real Property Taxable Records: 4,036
 Personal Property Schedules: 587

2002 Levels of Value:
 Residential: 94%
 Commercial: 94%
 Agricultural: 74%

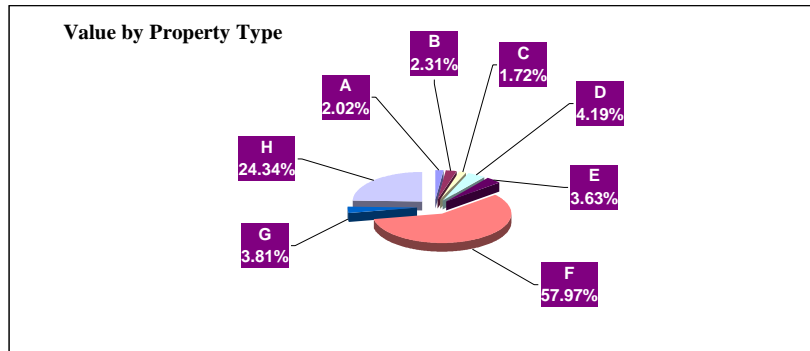
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	256,917,674	169,065	0.0658%	3.48%
B	MISCELLANEOUS DIST.	472,971,235	46,343	0.0098%	0.95%
C	FIRE DISTRICTS	221,051,527	91,465	0.0414%	1.88%
D	EDUC. SERV. UNIT	256,917,674	45,274	0.0176%	0.93%
E	NAT. RESOURCE DIST.	256,917,674	87,569	0.0341%	1.80%
F	COMMUNITY COLLEGE	256,917,674	179,842	0.0700%	3.71%
G	COUNTY	256,917,674	1,027,671	0.4000%	21.17%
H	CITY OR VILLAGE	47,386,073	244,663	0.5163%	5.04%
I	SCHOOL DISTRICTS	256,917,674	2,961,342	1.1526%	61.02%
	THURSTON COUNTY	256,917,674	4,853,235	1.8890%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	5,188,911	90,827	1.7504%	1.87%
B	PUBLIC SERVIC ENTITIES	5,933,648	113,316	1.9097%	2.33%
C	COMM. & INDUST. EQUIP.	4,423,177	97,354	2.2010%	2.01%
D	AGRIC. MACH. & EQUIP.	10,777,138	192,721	1.7882%	3.97%
E	AG-OUTBLDG & FARMSITE LAND	9,334,010	166,381	1.7825%	3.43%
F	AGRICULTURAL LAND	148,926,270	2,650,522	1.7798%	54.61%
G	COMM., INDUST., & MINERAL	9,800,710	222,561	2.2709%	4.59%
H	RESIDENTIAL **	62,533,810	1,319,554	2.1101%	27.19%
	THURSTON COUNTY	256,917,674	4,853,235	1.8890%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	5,188,911	2.02%
B	PUBLIC SERVIC ENTITIES	5,933,648	2.31%
C	COMM. & INDUST. EQUIP.	4,423,177	1.72%
D	AGRIC. MACH. & EQUIP.	10,777,138	4.19%
E	AG-OUTBLDG & FARMSITE LAND	9,334,010	3.63%
F	AGRICULTURAL LAND	148,926,270	57.97%
G	COMM., INDUST., & MINERAL	9,800,710	3.81%
H	RESIDENTIAL **	62,533,810	24.34%
	THURSTON COUNTY	256,917,674	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

87 THURSTON COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	240,734,104	256,917,674	16,183,570	6.72%	0.3919	0.4000						
TOWNSHIP	240,734,104	256,917,674	16,183,570	6.72%	0.0667	0.0658						
CITY OR VILLAGE	45,891,196	47,386,073	1,494,877	3.26%	0.5221	0.5163						
FIRE DIST.	206,426,724	221,051,527	14,624,803	7.08%	0.0412	0.0414						
NAT. RESOURCE DIST.	240,734,104	256,917,674	16,183,570	6.72%	0.0349	0.0341						
MISC. DIST.	445,114,079	472,971,235	27,857,156	6.26%	0.0103	0.0098						
ED. SERV. UNIT	240,734,104	256,917,674	16,183,570	6.72%	0.0176	0.0176						
COMMUNITY COLLEGE	240,734,104	256,917,674	16,183,570	6.72%	0.0685	0.0700						
SCHOOLS, CLASS 1-5	240,734,104	256,917,674	16,183,570	6.72%	0.9969	1.0124						
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	303,369,905	316,437,623	13,067,718	4.31%	0.1159	0.1138						
THURSTON COUNTY	240,734,104	256,917,674	16,183,570	6.72%	1.8765	1.8890						

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
COUNTY	20.89%	943,461	1,027,671	25.07%	84,210	8.93%	0	943,461	0	1,027,671	8.93%			
TOWNSHIP	3.55%	160,513	169,065	2.55%	8,552	5.33%	0	160,513	0	169,065	5.33%			
CITY OR VILLAGE	5.30%	239,588	244,663	1.51%	5,075	2.12%	54,121	185,467	54,795	189,869	1.24%	2.37%		
FIRE DIST.	1.88%	84,984	91,465	1.93%	6,481	7.63%	0	84,984	0	91,465	7.63%			
NAT. RESOURCE DIST.	1.86%	84,077	87,569	1.04%	3,492	4.15%	0	84,077	0	87,569	4.15%			
MISC. DIST.	1.02%	45,883	46,343	0.14%	460	1.00%	0	45,883	0	46,343	1.00%			
ED. SERV. UNIT	0.94%	42,405	45,274	0.85%	2,869	6.77%	0	42,405	0	45,274	6.77%			
COMMUNITY COLLEGE	3.65%	164,922	179,842	4.44%	14,920	9.05%	0	164,922	0	179,842	9.05%			
SCHOOLS, CLASS 1-5 *	53.12%	2,399,825	2,601,096	59.92%	201,272	8.39%	0	2,399,825	0	2,601,096	8.39%			
SCHOOLS, CLASS 6 *		0	0		0		0	0	0	0				
SCHOOLS, BONDS	7.79%	351,695	360,245	2.55%	8,550	2.43%	351,695	0	360,245	0	2.43%			
THURSTON COUNTY	100.00%	4,517,353	4,853,235	100.00%	335,881	7.44%	405,816	4,111,537	415,040	4,438,195	2.27%	7.94%		

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates									
AGLAND REAL	56.48%	135,963,915	148,926,270	80.10%	12,962,355	9.53%		1,7658	1,7798					
AGIMPRV & FRMSITE	3.89%	9,371,215	9,334,010	-0.23%	(37,205)	-0.40%		1,7599	1,7825					
RESIDENTIAL REAL **	25.43%	61,230,490	62,533,810	8.05%	1,303,320	2.13%		2,0913	2,1101					
COMM.&IND.&MINRL REAL	3.97%	9,562,860	9,800,710	1.47%	237,850	2.49%		2,2479	2,2709					
RAILROAD REAL	1.63%	3,928,819	4,312,593	2.37%	383,774	9.77%		1,7292	1,7504					
PUBLIC SERVICE REAL	0.40%	973,095	1,096,827	0.76%	123,732	12.72%		1,8579	1,8729					
SUBTOTAL-REAL	91.82%	221,030,394	236,004,220	92.52%	14,973,826	6.77%		1,8763	1,8877					
AGRIC PERSONAL	4.43%	10,666,302	10,777,138	0.68%	110,836	1.04%		1,7728	1,7882					
COMM PERSONAL	1.40%	3,375,456	4,423,177	6.47%	1,047,721	31.04%		2,1993	2,2010					
RAILROAD PERSONAL	0.35%	850,725	876,318	0.16%	25,593	3.01%		1,7301	1,7504					
PUBLIC SERVICE PERSONAL	2.00%	4,811,227	4,836,821	0.16%	25,594	0.53%		1,9133	1,9181					
SUBTOTAL - PERSONAL	8.18%	19,703,710	20,913,454	7.48%	1,209,744	6.14%		1,8783	1,9040					
THURSTON COUNTY	100.00%	240,734,104	256,917,674	100.00%	16,183,570	6.72%		1.8765	1.8890					

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
AGLAND REAL	53.15%	2,400,815	2,650,522	74.34%	249,706	10.40%		179,625	2,221,190	184,111	2,466,411	2.50%	11.04%	
AGIMPRV & FRMSITE	3.65%	164,924	166,381	0.43%	1,457	0.88%		11,720	153,203	11,533	154,848	-1.60%	1.07%	
RESIDENTIAL REAL **	28.35%	1,280,532	1,319,554	11.62%	39,022	3.05%		152,079	1,128,453	152,545	1,167,009	0.31%	3.42%	
COMM.&IND.&MINRL REAL	4.76%	214,965	222,561	2.26%	7,596	3.53%		31,210	183,755	31,624	190,937	1.33%	3.91%	
RAILROAD REAL	1.50%	67,939	75,488	2.25%	7,549	11.11%		1,341	66,598	2,043	73,445	52.34%	10.28%	
PUBLIC SERVICE REAL	0.40%	18,079	20,543	0.73%	2,464	13.63%		983	17,096	1,179	19,364	19.98%	13.26%	
SUBTOTAL-REAL	91.81%	4,147,255	4,455,048	91.64%	307,794	7.42%		376,959	3,770,296	383,034	4,072,014	1.61%	8.00%	
AGRIC PERSONAL	4.19%	189,088	192,721	1.08%	3,633	1.92%		13,973	175,115	13,037	179,684	-6.70%	2.61%	
COMM PERSONAL	1.64%	74,238	97,354	6.88%	23,116	31.14%		10,291	63,947	13,907	83,446	35.14%	30.49%	
RAILROAD PERSONAL	0.33%	14,719	15,339	0.18%	621	4.22%		290	14,428	415	14,924	42.96%	3.44%	
PUBLIC SERVICE PERSONAL	2.04%	92,055	92,773	0.21%	718	0.78%		4,303	87,751	4,646	88,126	7.97%	0.43%	
SUBTOTAL - PERSONAL	8.19%	370,099	398,186	8.36%	28,087	7.59%		28,858	341,241	32,006	366,180	10.91%	7.31%	
THURSTON COUNTY	100.00%	4,517,353	4,853,235	100.00%	335,881	7.44%		405,816	4,111,537	415,040	4,438,195	2.27%	7.94%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

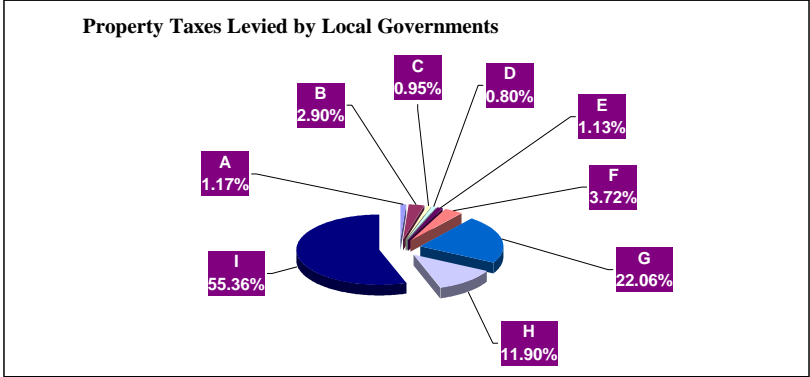
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

88 VALLEY COUNTY

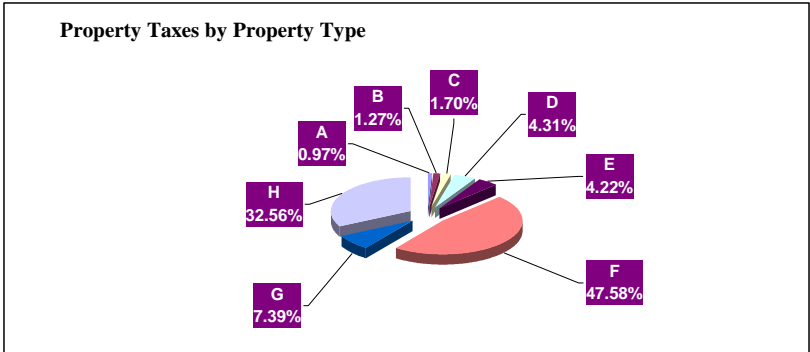
County Seat: Ord, NE
 County Population: 4,647
 Real Property Taxable Records: 4,140
 Personal Property Schedules: 759

2002 Levels of Value:
 Residential: 92%
 Commercial: 94%
 Agricultural: 75%

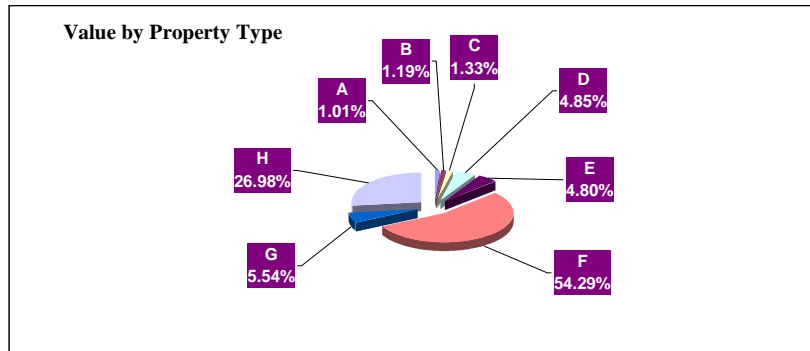
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	118,905,380	59,385	0.0499%	1.17%
B	MISCELLANEOUS DIST.	602,470,391	146,912	0.0244%	2.90%
C	FIRE DISTRICTS	206,242,152	48,111	0.0233%	0.95%
D	EDUC. SERV. UNIT	269,329,144	40,400	0.0150%	0.80%
E	NAT. RESOURCE DIST.	269,329,144	57,254	0.0213%	1.13%
F	COMMUNITY COLLEGE	269,329,144	188,532	0.0700%	3.72%
G	COUNTY	269,329,144	1,116,941	0.4147%	22.06%
H	CITY OR VILLAGE	68,824,598	602,194	0.8750%	11.90%
I	SCHOOL DISTRICTS	269,329,144	2,802,515	1.0406%	55.36%
	VALLEY COUNTY	269,329,144	5,062,245	1.8796%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	2,719,066	48,889	1.7980%	0.97%
B	PUBLIC SERVIC ENTITIES	3,196,526	64,365	2.0136%	1.27%
C	COMM. & INDUST. EQUIP.	3,589,457	86,150	2.4001%	1.70%
D	AGRIC. MACH. & EQUIP.	13,070,495	218,119	1.6688%	4.31%
E	AG-OUTBLDG & FARMSITE LAND	12,930,135	213,845	1.6539%	4.22%
F	AGRICULTURAL LAND	146,219,925	2,408,687	1.6473%	47.58%
G	COMM., INDUST., & MINERAL	14,929,795	373,957	2.5048%	7.39%
H	RESIDENTIAL **	72,673,745	1,648,232	2.2680%	32.56%
	VALLEY COUNTY	269,329,144	5,062,245	1.8796%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	2,719,066	1.01%
B	PUBLIC SERVIC ENTITIES	3,196,526	1.19%
C	COMM. & INDUST. EQUIP.	3,589,457	1.33%
D	AGRIC. MACH. & EQUIP.	13,070,495	4.85%
E	AG-OUTBLDG & FARMSITE LAND	12,930,135	4.80%
F	AGRICULTURAL LAND	146,219,925	54.29%
G	COMM., INDUST., & MINERAL	14,929,795	5.54%
H	RESIDENTIAL **	72,673,745	26.98%
	VALLEY COUNTY	269,329,144	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

88 VALLEY COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		'01-'02		2001		2002						
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	%Chg	%Chg	Bond Taxes	NonBond
COUNTY		267,436,490		269,329,144		1,892,654	0.71%		0.3791		0.4147						
TOWNSHIP		116,537,736		118,905,380		2,367,644	2.03%		0.0858		0.0499						
CITY OR VILLAGE		67,166,993		68,824,598		1,657,605	2.47%		0.8785		0.8750						
FIRE DIST.		205,887,864		206,242,152		354,288	0.17%		0.0239		0.0233						
NAT. RESOURCE DIST.		267,436,490		269,329,144		1,892,654	0.71%		0.0233		0.0213						
MISC. DIST.		598,370,537		602,470,391		4,099,854	0.69%		0.0239		0.0244						
ED. SERV. UNIT		267,436,490		269,329,144		1,892,654	0.71%		0.0150		0.0150						
COMMUNITY COLLEGE		267,436,490		269,329,144		1,892,654	0.71%		0.0704		0.0700						
SCHOOLS, CLASS 1-5		267,436,490		269,329,144		1,892,654	0.71%		1.0069		1.0361						
SCHOOLS, CLASS 6		9,698,246		9,479,210		(219,036)	-2.26%										
SCHOOLS, BONDS		12,882,058		12,708,492		(173,566)	-1.35%		0.1095		0.0944						
VALLEY COUNTY		267,436,490		269,329,144		1,892,654	0.71%		1.8299		1.8796						
VALUES BY SUBDIVISION	2001 % of Total	2001 TOTAL TAXES	2002 % of Total	2002 TOTAL TAXES	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001 Bond Taxes	2001 NonBond Taxes	2002 Bond Taxes	2002 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond				
COUNTY	20.72%	1,013,949	22.06%	1,116,941	61.11%	102,992	10.16%	54,787	959,162	50,001	1,066,940	-8.74%	11.24%				
TOWNSHIP	2.04%	100,014	1.17%	59,385	-24.11%	(40,629)	-40.62%	0	100,014	0	59,385		-40.62%				
CITY OR VILLAGE	12.06%	590,032	11.90%	602,194	7.22%	12,162	2.06%	261,673	328,359	265,392	336,802	1.42%	2.57%				
FIRE DIST.	1.00%	49,135	0.95%	48,111	-0.61%	(1,024)	-2.08%	0	49,135	0	48,111		-2.08%				
NAT. RESOURCE DIST.	1.27%	62,342	1.13%	57,254	-3.02%	(5,088)	-8.16%	0	62,342	0	57,254		-8.16%				
MISC. DIST.	2.92%	142,919	2.90%	146,912	2.37%	3,993	2.79%	58,004	84,914	62,002	84,910	6.89%	-0.01%				
ED. SERV. UNIT	0.82%	40,117	0.80%	40,400	0.17%	284	0.71%	0	40,117	0	40,400		0.71%				
COMMUNITY COLLEGE	3.85%	188,353	3.72%	188,532	0.11%	179	0.10%	0	188,353	0	188,532		0.10%				
SCHOOLS, CLASS 1-5 *	55.02%	2,692,740	55.12%	2,790,519	58.01%	97,780	3.63%	0	2,692,740	0	2,790,519		3.63%				
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0						
SCHOOLS, BONDS	0.29%	14,099	0.24%	11,996	-1.25%	(2,103)	-14.92%	14,099	0	11,996	0	-14.92%					
VALLEY COUNTY	100.00%	4,893,698	100.00%	5,062,245	100.00%	168,547	3.44%	388,564	4,505,134	389,391	4,672,854	0.21%	3.72%				
VALUES BY SECTOR	2001 % of Total	2001 TOTAL VALUE	2002 % of Total	2002 TOTAL VALUE	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001 Average Rates	2002 Average Rates								
AGLAND REAL	55.76%	149,115,170	54.29%	146,219,925	-152.97%	(2,895,245)	-1.94%	1.5925	1.6473								
AGIMPRV & FRMSITE	4.78%	12,787,100	4.80%	12,930,135	7.56%	143,035	1.12%	1.6014	1.6539								
RESIDENTIAL REAL **	26.47%	70,803,610	26.98%	72,673,745	98.81%	1,870,135	2.64%	2.2421	2.2680								
COMM.&IND.&MINRL REAL	5.38%	14,384,795	5.54%	14,929,795	28.80%	545,000	3.79%	2.4870	2.5048								
RAILROAD REAL	0.74%	1,981,007	0.82%	2,206,325	11.90%	225,318	11.37%	1.7756	1.7980								
PUBLIC SERVICE REAL	0.12%	312,902	0.11%	306,320	-0.35%	(6,582)	-2.10%	1.8261	1.8665								
SUBTOTAL-REAL	93.25%	249,384,584	92.55%	249,266,245	-6.25%	(118,339)	-0.05%	1.8307	1.8816								
AGRIC PERSONAL	4.42%	11,820,885	4.85%	13,070,495	66.02%	1,249,610	10.57%	1.6259	1.6688								
COMM PERSONAL	1.11%	2,965,586	1.33%	3,589,457	32.96%	623,871	21.04%	2.4247	2.4001								
RAILROAD PERSONAL	0.18%	470,391	0.19%	512,741	2.24%	42,350	9.00%	1.7756	1.7980								
PUBLIC SERVICE PERSONAL	1.05%	2,795,044	1.07%	2,890,206	5.03%	95,162	3.40%	1.9918	2.0292								
SUBTOTAL - PERSONAL	6.75%	18,051,906	7.45%	20,062,899	106.25%	2,010,993	11.14%	1.8177	1.8548								
VALLEY COUNTY	100.00%	267,436,490	100.00%	269,329,144	100.00%	1,892,654	0.71%	1.8299	1.8796								
TAXES BY SECTOR	2001 % of Total	2001 TOTAL TAXES	2002 % of Total	2002 TOTAL TAXES	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001 Bond Taxes	2001 NonBond Taxes	2002 Bond Taxes	2002 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond				
AGLAND REAL	48.52%	2,374,652	47.58%	2,408,687	20.19%	34,035	1.43%	73,479	2,301,174	69,762	2,338,925	-5.06%	1.64%				
AGIMPRV & FRMSITE	4.18%	204,778	4.22%	213,845	5.38%	9,067	4.43%	6,179	198,599	6,054	207,792	-2.03%	4.63%				
RESIDENTIAL REAL **	32.44%	1,587,512	32.56%	1,648,232	36.03%	60,721	3.82%	222,291	1,365,221	223,725	1,424,508	0.64%	4.34%				
COMM.&IND.&MINRL REAL	7.31%	357,747	7.39%	373,957	9.62%	16,210	4.53%	60,281	297,466	62,088	311,869	3.00%	4.84%				
RAILROAD REAL	0.72%	35,174	0.78%	39,670	2.67%	4,496	12.78%	1,811	33,363	2,004	37,666	10.66%	12.90%				
PUBLIC SERVICE REAL	0.12%	5,714	0.11%	5,717	0.00%	3	0.06%	402	5,312	383	5,334	-4.81%	0.43%				
SUBTOTAL-REAL	93.30%	4,565,577	92.65%	4,690,110	73.89%	124,532	2.73%	364,444	4,201,134	364,016	4,326,093	-0.12%	2.97%				
AGRIC PERSONAL	3.93%	192,190	4.31%	218,119	15.38%	25,928	13.49%	6,547	185,644	6,713	211,406	2.53%	13.88%				
COMM PERSONAL	1.47%	71,905	1.70%	86,150	8.45%	14,244	19.81%	11,226	60,679	12,440	73,710	10.81%	21.48%				
RAILROAD PERSONAL	0.17%	8,352	0.18%	9,219	0.51%	867	10.38%	430	7,922	466	8,753	8.30%	10.49%				
PUBLIC SERVICE PERSONAL	1.14%	55,673	1.16%	58,648	1.76%	2,975	5.34%	5,917	49,756	5,757	52,891	-2.71%	6.30%				
SUBTOTAL - PERSONAL	6.70%	328,121	7.35%	372,135	26.11%	44,014	13.41%	24,120	304,001	25,375	346,760	5.20%	14.07%				
VALLEY COUNTY	100.00%	4,893,698	100.00%	5,062,245	100.00%	168,547	3.44%	388,564	4,505,134	389,391	4,672,854	0.21%	3.72%				

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

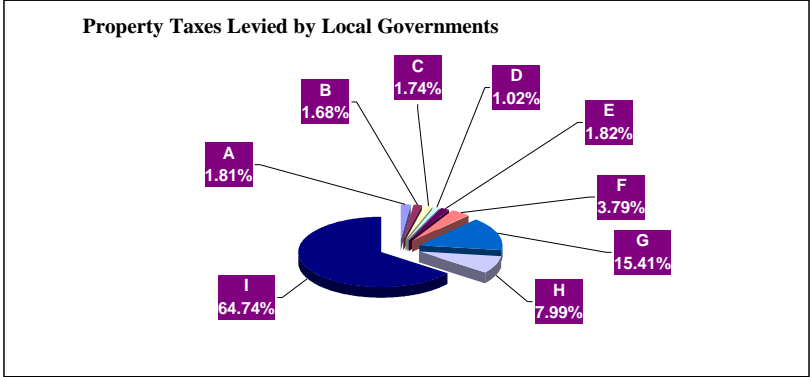
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

89 WASHINGTON COUNTY

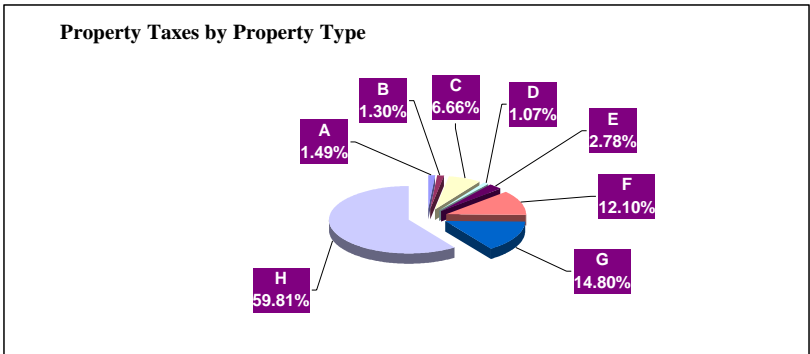
County Seat: Blair, NE
 County Population: 18,780
 Real Property Taxable Records: 11,733
 Personal Property Schedules: 1,248

2002 Levels of Value:
 Residential: 94%
 Commercial: 98%
 Agricultural: Ag Special Value

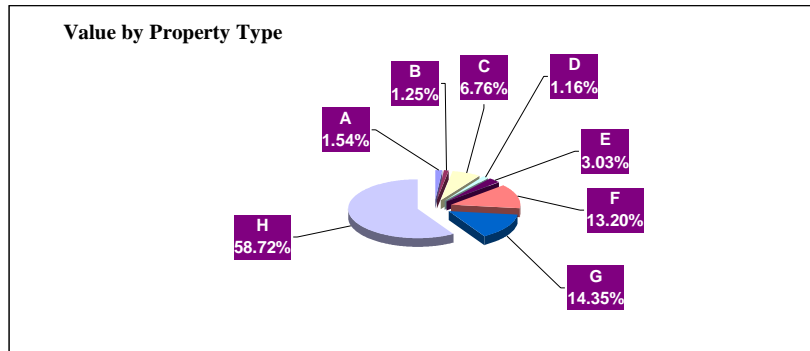
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	1,347,101,479	411,188	0.0305%	1.81%
B	MISCELLANEOUS DIST.	4,450,328,209	382,181	0.0086%	1.68%
C	FIRE DISTRICTS	985,838,324	396,561	0.0402%	1.74%
D	EDUC. SERV. UNIT	1,347,101,482	231,452	0.0172%	1.02%
E	NAT. RESOURCE DIST.	1,347,101,482	413,950	0.0307%	1.82%
F	COMMUNITY COLLEGE	1,347,101,482	862,144	0.0640%	3.79%
G	COUNTY	1,347,101,482	3,503,609	0.2601%	15.41%
H	CITY OR VILLAGE	447,746,621	1,817,796	0.4060%	7.99%
I	SCHOOL DISTRICTS	1,347,101,485	14,721,855	1.0929%	64.74%
	WASHINGTON COUNTY	1,347,101,482	22,740,737	1.6881%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	20,783,801	339,894	1.6354%	1.49%
B	PUBLIC SERVIC ENTITIES	16,778,317	296,189	1.7653%	1.30%
C	COMM. & INDUST. EQUIP.	91,006,030	1,513,695	1.6633%	6.66%
D	AGRIC. MACH. & EQUIP.	15,688,974	242,478	1.5455%	1.07%
E	AG-OUTBLDG & FARMSITE LAND	40,768,440	631,502	1.5490%	2.78%
F	AGRICULTURAL LAND	177,841,765	2,752,109	1.5475%	12.10%
G	COMM., INDUST., & MINERAL	193,252,665	3,364,655	1.7411%	14.80%
H	RESIDENTIAL **	790,981,490	13,600,216	1.7194%	59.81%
	WASHINGTON COUNTY	1,347,101,482	22,740,737	1.6881%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	20,783,801	1.54%
B	PUBLIC SERVIC ENTITIES	16,778,317	1.25%
C	COMM. & INDUST. EQUIP.	91,006,030	6.76%
D	AGRIC. MACH. & EQUIP.	15,688,974	1.16%
E	AG-OUTBLDG & FARMSITE LAND	40,768,440	3.03%
F	AGRICULTURAL LAND	177,841,765	13.20%
G	COMM., INDUST., & MINERAL	193,252,665	14.35%
H	RESIDENTIAL **	790,981,490	58.72%
	WASHINGTON COUNTY	1,347,101,482	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

89 WASHINGTON COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002				
	TOTAL VALUE		TOTAL VALUE				Average Rates	Average Rates					
COUNTY	1,241,635,281		1,347,101,482		105,466,201	8.49%	0.2576	0.2601					
TOWNSHIP	1,241,635,280		1,347,101,479		105,466,199	8.49%	0.0309	0.0305					
CITY OR VILLAGE	432,391,766		447,746,621		15,354,855	3.55%	0.4080	0.4060					
FIRE DIST.	892,779,061		985,838,324		93,059,263	10.42%	0.0439	0.0402					
NAT. RESOURCE DIST.	1,241,635,281		1,347,101,482		105,466,201	8.49%	0.0307	0.0307					
MISC. DIST.	4,119,990,158		4,450,328,209		330,338,051	8.02%	0.0099	0.0086					
ED. SERV. UNIT	1,241,635,281		1,347,101,482		105,466,201	8.49%	0.0172	0.0172					
COMMUNITY COLLEGE	1,241,635,281		1,347,101,482		105,466,201	8.49%	0.0621	0.0640					
SCHOOLS, CLASS 1-5	1,241,635,285		1,347,101,485		105,466,200	8.49%	0.9992	1.0193					
SCHOOLS, CLASS 6	0		0		0								
SCHOOLS, BONDS	737,342,878		838,069,685		100,726,807	13.66%	0.1315	0.1183					
WASHINGTON COUNTY	1,241,635,281		1,347,101,482		105,466,201	8.49%	1.6821	1.6881					
TAXES BY SUBDIVISION	2001 % of Total	2001 TOTAL TAXES	2002 % of Total	2002 TOTAL TAXES	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001 Bond Taxes	2001 NonBond Taxes	2002 Bond Taxes	2002 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
COUNTY	15.31%	3,198,290	15.41%	3,503,609	16.46%	305,319	9.55%	0	3,198,290	0	3,503,609		9.55%
TOWNSHIP	1.84%	383,625	1.81%	411,188	1.49%	27,563	7.18%	0	383,625	0	411,188		7.18%
CITY OR VILLAGE	8.45%	1,763,979	7.99%	1,817,796	2.90%	53,818	3.05%	9,504	1,754,475	9,504	1,808,292	0.00%	3.07%
FIRE DIST.	1.88%	391,646	1.74%	396,561	0.27%	4,915	1.25%	102,775	288,871	95,209	301,352	-7.36%	4.32%
NAT. RESOURCE DIST.	1.83%	381,542	1.82%	413,950	1.75%	32,409	8.49%	0	381,542	0	413,950		8.49%
MISC. DIST.	1.95%	406,341	1.68%	382,181	-1.30%	(24,160)	-5.95%	262,571	143,769	234,883	147,298	-10.55%	2.45%
ED. SERV. UNIT	1.02%	213,661	1.02%	231,452	0.96%	17,791	8.33%	0	213,661	0	231,452		8.33%
COMMUNITY COLLEGE	3.69%	771,056	3.79%	862,144	4.91%	91,088	11.81%	0	771,056	0	862,144		11.81%
SCHOOLS, CLASS 1-5 *	59.40%	12,406,309	60.38%	13,730,804	71.41%	1,324,495	10.68%	0	12,406,309	0	13,730,804		10.68%
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0		
SCHOOLS, BONDS	4.64%	969,614	4.36%	991,051	1.16%	21,437	2.21%	969,614	0	991,051	0	2.21%	
WASHINGTON COUNTY	100.00%	20,886,062	100.00%	22,740,737	100.00%	1,854,675	8.88%	1,344,465	19,541,597	1,330,647	21,410,090	-1.03%	9.56%
VALUE BY SECTOR	2001 % of Total	2001 TOTAL VALUE	2002 % of Total	2002 TOTAL VALUE	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001 Average Rates		2002 Average Rates			
AGLAND REAL	14.33%	177,882,205	13.20%	177,841,765	-0.04%	(40,440)	-0.02%		1.5367		1.5475		
AGIMPRV & FRMSITE	3.23%	40,110,750	3.03%	40,768,440	0.62%	657,690	1.64%		1.5390		1.5490		
RESIDENTIAL REAL **	61.80%	767,291,280	58.72%	790,981,490	22.46%	23,690,210	3.09%		1.7082		1.7194		
COMM.&IND.&MINRL REAL	12.92%	160,468,770	14.35%	193,252,665	31.08%	32,783,895	20.43%		1.7488		1.7411		
RAILROAD REAL	1.54%	19,099,270	1.25%	16,777,856	-2.20%	(2,321,414)	-12.15%		1.6348		1.6354		
PUBLIC SERVICE REAL	0.14%	1,767,556	0.14%	1,868,637	0.10%	101,081	5.72%		1.7181		1.7371		
SUBTOTAL-REAL	93.96%	1,166,619,831	90.68%	1,221,490,853	52.03%	54,871,022	4.70%		1.6807		1.6910		
AGRIC PERSONAL	1.26%	15,672,688	1.16%	15,688,974	0.02%	16,286	0.10%		1.5321		1.5455		
COMM PERSONAL	3.25%	40,376,876	6.76%	91,006,030	48.01%	50,629,154	125.39%		1.7630		1.6633		
RAILROAD PERSONAL	0.38%	4,659,010	0.30%	4,005,945	-0.62%	(653,065)	-14.02%		1.6348		1.6354		
PUBLIC SERVICE PERSONAL	1.15%	14,306,876	1.11%	14,909,680	0.57%	602,804	4.21%		1.7535		1.7689		
SUBTOTAL - PERSONAL	6.04%	75,015,450	9.32%	125,610,629	47.97%	50,595,179	67.45%		1.7050		1.6602		
WASHINGTON COUNTY	100.00%	1,241,635,281	100.00%	1,347,101,482	100.00%	105,466,201	8.49%		1.6821		1.6881		
TAXES BY SECTOR	2001 % of Total	2001 TOTAL TAXES	2002 % of Total	2002 TOTAL TAXES	2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001 Bond Taxes	2001 NonBond Taxes	2002 Bond Taxes	2002 NonBond Taxes	%Chg Bond Taxes	%Chg NonBond
AGLAND REAL	13.09%	2,733,603	12.10%	2,752,109	1.00%	18,506	0.68%	131,356	2,602,246	115,801	2,636,307	-11.84%	1.31%
AGIMPRV & FRMSITE	2.96%	617,296	2.78%	631,502	0.77%	14,205	2.30%	31,565	585,731	28,127	603,374	-10.89%	3.01%
RESIDENTIAL REAL **	62.76%	13,107,219	59.81%	13,600,216	26.58%	492,996	3.76%	852,880	12,254,339	784,821	12,815,395	-7.98%	4.58%
COMM.&IND.&MINRL REAL	13.44%	2,806,351	14.80%	3,364,655	30.10%	558,303	19.89%	225,971	2,580,381	242,645	3,122,010	7.38%	20.99%
RAILROAD REAL	1.49%	312,238	1.21%	274,382	-2.04%	(37,856)	-12.12%	19,246	292,992	15,014	259,368	-21.99%	-11.48%
PUBLIC SERVICE REAL	0.15%	30,368	0.14%	32,459	0.11%	2,092	6.89%	2,178	28,189	2,119	30,341	-2.73%	7.63%
SUBTOTAL-REAL	93.88%	19,607,075	90.83%	20,655,322	56.52%	1,048,247	5.35%	1,263,197	18,343,879	1,188,527	19,466,795	-5.91%	6.12%
AGRIC PERSONAL	1.15%	240,114	1.07%	242,478	0.13%	2,364	0.98%	10,699	229,415	9,411	233,067	-12.04%	1.59%
COMM PERSONAL	3.41%	711,841	6.66%	1,513,695	43.23%	801,854	112.65%	48,617	663,223	112,650	1,401,044	131.71%	111.25%
RAILROAD PERSONAL	0.36%	76,166	0.29%	65,512	-0.57%	(10,654)	-13.99%	4,695	71,471	3,585	61,928	-23.65%	-13.35%
PUBLIC SERVICE PERSONAL	1.20%	250,866	1.16%	263,730	0.69%	12,864	5.13%	17,257	233,608	16,474	247,256	-4.54%	5.84%
SUBTOTAL - PERSONAL	6.12%	1,278,987	9.17%	2,085,415	43.48%	806,429	63.05%	81,268	1,197,718	142,120	1,943,295	74.88%	62.25%
WASHINGTON COUNTY	100.00%	20,886,062	100.00%	22,740,737	100.00%	1,854,675	8.88%	1,344,465	19,541,597	1,330,647	21,410,090	-1.03%	9.56%

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

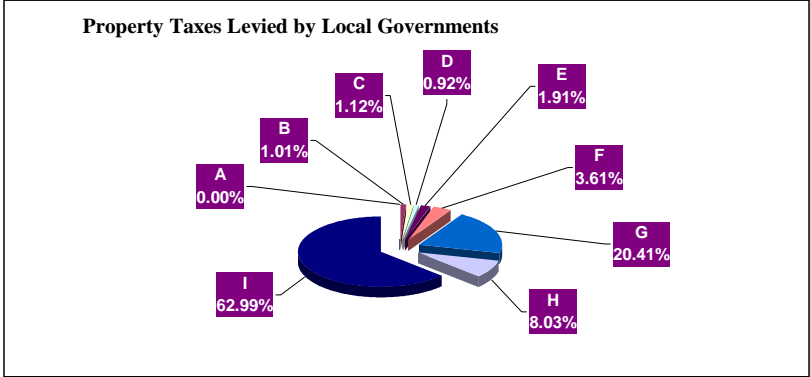
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

90 WAYNE COUNTY

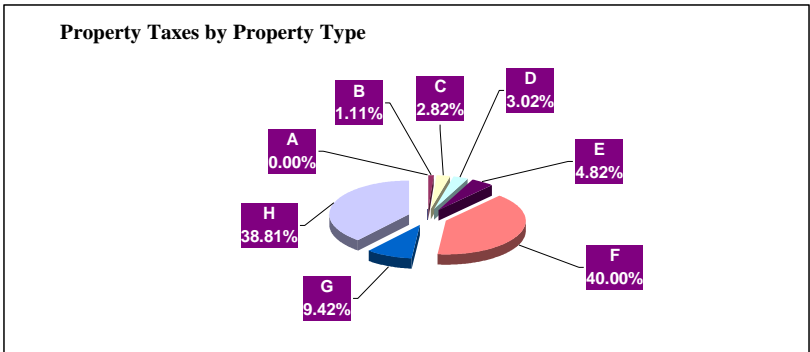
County Seat: Wayne, NE
 County Population: 9,851
 Real Property Taxable Records: 5,624
 Personal Property Schedules: 1,028

2002 Levels of Value:
 Residential: 92%
 Commercial: 96%
 Agricultural: 75%

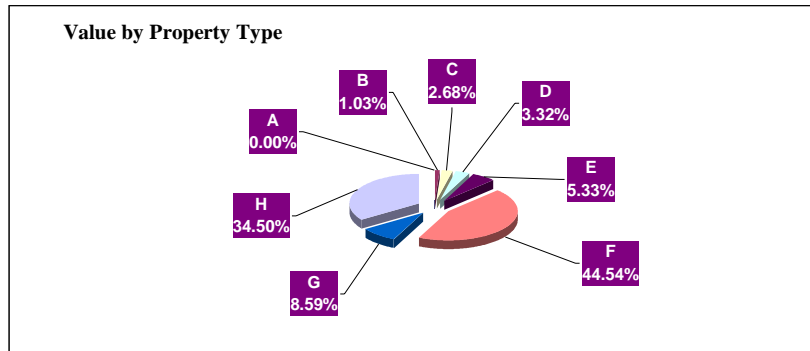
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	654,222,170	99,778	0.0153%	1.01%
C	FIRE DISTRICTS	348,365,140	110,717	0.0318%	1.12%
D	EDUC. SERV. UNIT	508,310,748	91,250	0.0180%	0.92%
E	NAT. RESOURCE DIST.	508,310,748	188,041	0.0370%	1.91%
F	COMMUNITY COLLEGE	508,310,748	355,818	0.0700%	3.61%
G	COUNTY	508,310,748	2,014,212	0.3963%	20.41%
H	CITY OR VILLAGE	165,287,424	792,182	0.4793%	8.03%
I	SCHOOL DISTRICTS	508,310,748	6,215,470	1.2228%	62.99%
	WAYNE COUNTY	508,310,748	9,867,467	1.9412%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	5,257,004	109,227	2.0777%	1.11%
C	COMM. & INDUST. EQUIP.	13,624,012	278,239	2.0423%	2.82%
D	AGRIC. MACH. & EQUIP.	16,900,737	297,573	1.7607%	3.02%
E	AG-OUTBLDG & FARMSITE LAND	27,090,050	475,690	1.7560%	4.82%
F	AGRICULTURAL LAND	226,423,950	3,947,331	1.7433%	40.00%
G	COMM., INDUST., & MINERAL	43,641,110	929,371	2.1296%	9.42%
H	RESIDENTIAL **	175,373,885	3,830,037	2.1839%	38.81%
	WAYNE COUNTY	508,310,748	9,867,467	1.9412%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	5,257,004	1.03%
C	COMM. & INDUST. EQUIP.	13,624,012	2.68%
D	AGRIC. MACH. & EQUIP.	16,900,737	3.32%
E	AG-OUTBLDG & FARMSITE LAND	27,090,050	5.33%
F	AGRICULTURAL LAND	226,423,950	44.54%
G	COMM., INDUST., & MINERAL	43,641,110	8.59%
H	RESIDENTIAL **	175,373,885	34.50%
	WAYNE COUNTY	508,310,748	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

90 WAYNE COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
	TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates								
COUNTY	493,925,112	508,310,748	14,385,636	2.91%		0.3863	0.3963					
TOWNSHIP	0	0	0									
CITY OR VILLAGE	162,452,336	165,287,424	2,835,088	1.75%		0.4794	0.4793					
FIRE DIST.	336,688,810	348,365,140	11,676,330	3.47%		0.0298	0.0318					
NAT. RESOURCE DIST.	493,925,112	508,310,748	14,385,636	2.91%		0.0382	0.0370					
MISC. DIST.	638,142,304	654,222,170	16,079,866	2.52%		0.0152	0.0153					
ED. SERV. UNIT	493,925,112	508,310,748	14,385,636	2.91%		0.0180	0.0180					
COMMUNITY COLLEGE	493,925,112	508,310,748	14,385,636	2.91%		0.0685	0.0700					
SCHOOLS, CLASS 1-5	493,925,112	508,310,748	14,385,636	2.91%		1.0574	1.1009					
SCHOOLS, CLASS 6	0	0	0									
SCHOOLS, BONDS	643,017,212	657,707,280	14,690,068	2.28%		0.0961	0.0942					
WAYNE COUNTY	493,925,112	508,310,748	14,385,636	2.91%		1.8912	1.9412					

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
COUNTY	20.42%	1,907,815	2,014,212	20.21%	106,396	5.58%	0	1,907,815	0	2,014,212	0	5.58%		
TOWNSHIP	0.00%	0	0	0.00%	0		0	0	0	0	0			
CITY OR VILLAGE	8.34%	778,801	792,182	8.03%	13,381	1.72%	110,113	668,688	21,102	771,080	92,118	-80.84%	15.31%	
FIRE DIST.	1.08%	100,486	110,717	1.94%	10,230	10.18%	13,040	87,447	18,599	92,118	42,630	5.34%		
NAT. RESOURCE DIST.	2.02%	188,809	188,041	-0.15%	(768)	-0.41%	0	188,809	0	188,041	0	-0.41%		
MISC. DIST.	1.04%	97,257	99,778	0.48%	2,521	2.59%	15,093	82,164	15,094	84,684	2,520	0.01%	3.07%	
ED. SERV. UNIT	0.95%	89,122	91,250	0.40%	2,129	2.39%	0	89,122	0	91,250	2,128	2.39%		
COMMUNITY COLLEGE	3.62%	338,378	355,818	3.31%	17,439	5.15%	0	338,378	0	355,818	17,440	5.15%		
SCHOOLS, CLASS 1-5 *	55.91%	5,222,652	5,596,122	70.93%	373,470	7.15%	0	5,222,652	0	5,596,122	373,470	7.15%		
SCHOOLS, CLASS 6 *	0.00%	0	0	0.00%	0		0	0	0	0	0			
SCHOOLS, BONDS	6.61%	617,649	619,348	0.32%	1,700	0.28%	617,649	0	619,348	1,699	0.28%			
WAYNE COUNTY	100.00%	9,340,969	9,867,467	100.00%	526,497	5.64%	755,894	8,585,075	674,143	9,193,324	608,249	-10.82%	7.08%	

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002			
		TOTAL VALUE	TOTAL VALUE	Average Rates	Average Rates									
AGLAND REAL	44.26%	218,596,585	226,423,950	54.41%	7,827,365	3.58%		1.6844	1.7433					
AGIMPRV & FRMSITE	5.49%	27,096,230	27,090,050	-0.04%	(6,180)	-0.02%		1.7010	1.7560					
RESIDENTIAL REAL **	34.06%	168,253,595	175,373,885	49.50%	7,120,290	4.23%		2.1449	2.1839					
COMM.&IND.&MINRL REAL	8.87%	43,792,440	43,641,110	-1.05%	(151,330)	-0.35%		2.0884	2.1296					
RAILROAD REAL	0.00%	0	0	0.00%	0									
PUBLIC SERVICE REAL	0.15%	741,438	713,975	-0.19%	(27,463)	-3.70%		1.9789	1.9986					
SUBTOTAL-REAL	92.82%	458,480,288	473,242,970	102.62%	14,762,682	3.22%		1.8934	1.9433					
AGRIC PERSONAL	3.53%	17,421,873	16,900,737	-3.62%	(521,136)	-2.99%		1.7123	1.7607					
COMM PERSONAL	2.74%	13,522,030	13,624,012	0.71%	101,982	0.75%		1.9788	2.0423					
RAILROAD PERSONAL	0.00%	0	0	0.00%	0									
PUBLIC SERVICE PERSONAL	0.91%	4,500,921	4,543,029	0.29%	42,108	0.94%		2.0893	2.0902					
SUBTOTAL - PERSONAL	7.18%	35,444,824	35,067,778	-2.62%	(377,046)	-1.06%		1.8618	1.9128					
WAYNE COUNTY	100.00%	493,925,112	508,310,748	100.00%	14,385,636	2.91%		1.8912	1.9412					

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Bond Taxes	NonBond Taxes				Bond Taxes	NonBond Taxes				
AGLAND REAL	39.42%	3,682,022	3,947,331	50.39%	265,309	7.21%	205,871	3,476,151	206,537	3,740,794	264,643	0.32%	7.61%	
AGIMPRV & FRMSITE	4.93%	460,910	475,690	2.81%	14,780	3.21%	29,405	431,505	28,839	446,851	16,346	-1.93%	3.56%	
RESIDENTIAL REAL **	38.64%	3,608,907	3,830,037	42.00%	221,131	6.13%	369,046	3,239,861	310,008	3,520,030	280,222	-16.00%	8.65%	
COMM.&IND.&MINRL REAL	9.79%	914,541	929,371	2.82%	14,830	1.62%	93,898	820,643	77,704	851,667	31,024	-17.25%	3.78%	
RAILROAD REAL	0.00%	0	0	0.00%	0		0	0	0	0	0			
PUBLIC SERVICE REAL	0.16%	14,672	14,269	-0.08%	(403)	-2.75%	1,243	13,429	894	13,376	(53)	-0.40%		
SUBTOTAL-REAL	92.94%	8,681,052	9,196,698	97.94%	515,646	5.94%	699,463	7,981,589	623,981	8,572,717	591,136	-10.79%	7.41%	
AGRIC PERSONAL	3.19%	298,309	297,573	-0.14%	(736)	-0.25%	20,326	277,983	19,234	278,338	355	-5.37%	0.13%	
COMM PERSONAL	2.86%	267,570	278,239	2.03%	10,669	3.99%	27,021	240,549	25,061	253,178	12,629	-7.25%	5.25%	
RAILROAD PERSONAL	0.00%	0	0	0.00%	0		0	0	0	0	0			
PUBLIC SERVICE PERSONAL	1.01%	94,038	94,957	0.17%	919	0.98%	9,085	84,954	5,866	89,091	4,137	-35.43%	4.87%	
SUBTOTAL - PERSONAL	7.06%	659,917	670,769	2.06%	10,851	1.64%	56,431	603,486	50,161	620,607	17,121	-11.11%	2.84%	
WAYNE COUNTY	100.00%	9,340,969	9,867,467	100.00%	526,497	5.64%	755,894	8,585,075	674,143	9,193,324	608,249	-10.82%	7.08%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

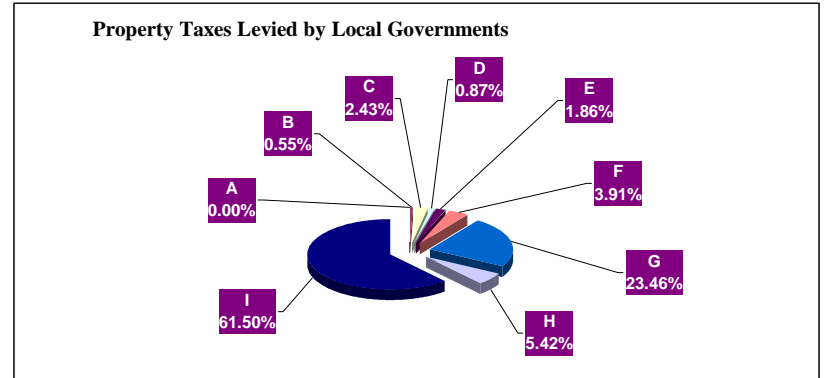
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

91 WEBSTER COUNTY

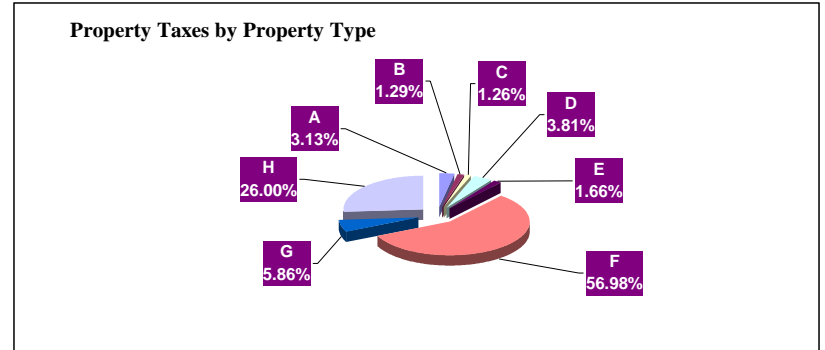
County Seat: Red Cloud, NE
 County Population: 4,061
 Real Property Taxable Records: 4,374
 Personal Property Schedules: 600

2002 Levels of Value:
 Residential: 100%
 Commercial: 100%
 Agricultural: 79%

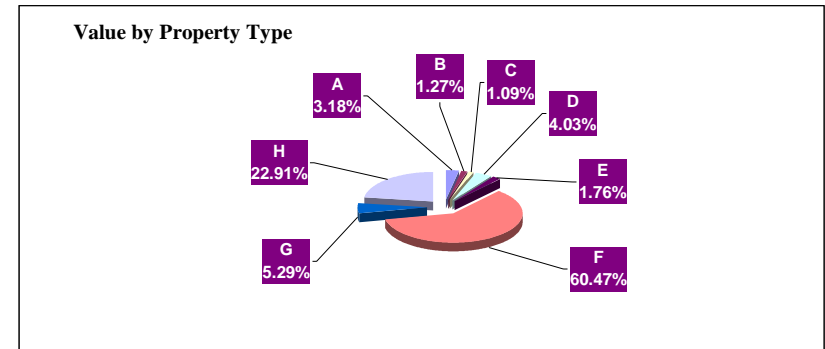
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	290,497,620	28,352	0.0098%	0.55%
C	FIRE DISTRICTS	264,038,908	126,511	0.0479%	2.43%
D	EDUC. SERV. UNIT	290,497,620	45,001	0.0155%	0.87%
E	NAT. RESOURCE DIST.	290,497,620	96,773	0.0333%	1.86%
F	COMMUNITY COLLEGE	290,497,620	203,350	0.0700%	3.91%
G	COUNTY	290,497,620	1,218,857	0.4196%	23.46%
H	CITY OR VILLAGE	52,229,619	281,677	0.5393%	5.42%
I	SCHOOL DISTRICTS	290,497,620	3,195,810	1.1001%	61.50%
	WEBSTER COUNTY	290,497,620	5,196,331	1.7888%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	9,240,560	162,463	1.7582%	3.13%
B	PUBLIC SERVIC ENTITIES	3,682,250	67,146	1.8235%	1.29%
C	COMM. & INDUST. EQUIP.	3,177,288	65,622	2.0653%	1.26%
D	AGRIC. MACH. & EQUIP.	11,699,297	197,813	1.6908%	3.81%
E	AG-OUTBLDG & FARMSITE LAND	5,106,050	86,468	1.6934%	1.66%
F	AGRICULTURAL LAND	175,653,085	2,960,959	1.6857%	56.98%
G	COMM., INDUST., & MINERAL	15,380,075	304,744	1.9814%	5.86%
H	RESIDENTIAL **	66,559,015	1,351,116	2.0300%	26.00%
	WEBSTER COUNTY	290,497,620	5,196,331	1.7888%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	9,240,560	3.18%
B	PUBLIC SERVIC ENTITIES	3,682,250	1.27%
C	COMM. & INDUST. EQUIP.	3,177,288	1.09%
D	AGRIC. MACH. & EQUIP.	11,699,297	4.03%
E	AG-OUTBLDG & FARMSITE LAND	5,106,050	1.76%
F	AGRICULTURAL LAND	175,653,085	60.47%
G	COMM., INDUST., & MINERAL	15,380,075	5.29%
H	RESIDENTIAL **	66,559,015	22.91%
	WEBSTER COUNTY	290,497,620	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

91 WEBSTER COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002			
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates						
COUNTY	268,893,547	290,497,620	21,604,073	8.03%			0.4350	0.4196				
TOWNSHIP	0	0	0									
CITY OR VILLAGE	50,452,088	52,229,619	1,777,531	3.52%			0.5378	0.5393				
FIRE DIST.	242,585,107	264,038,908	21,453,801	8.84%			0.0518	0.0479				
NAT. RESOURCE DIST.	268,893,547	290,497,620	21,604,073	8.03%			0.0340	0.0333				
MISC. DIST.	268,893,547	290,497,620	21,604,073	8.03%			0.0097	0.0098				
ED. SERV. UNIT	268,893,547	290,497,620	21,604,073	8.03%			0.0156	0.0155				
COMMUNITY COLLEGE	268,893,547	290,497,620	21,604,073	8.03%			0.0704	0.0700				
SCHOOLS, CLASS 1-5	268,893,547	290,497,620	21,604,073	8.03%			1.0600	1.0343				
SCHOOLS, CLASS 6	225,320	269,006	43,686	19.39%								
SCHOOLS, BONDS	153,353,422	169,728,449	16,375,027	10.68%			0.1297	0.1127				
WEBSTER COUNTY	268,893,547	290,497,620	21,604,073	8.03%			1.8463	1.7888				

TAXES BY SUBDIVISION	2001		2002		2002 % of		'01-'02		2001		2002		%Chg		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
COUNTY	23.56%	1,169,750	23.46%	1,218,857	21.20%	49,107	4.20%	0	1,169,750	0	1,218,857	0	0		4.20%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0	0			
CITY OR VILLAGE	5.46%	271,310	5.42%	281,677	4.48%	10,367	3.82%	74,450	196,860	77,053	204,623	0	0	3.50%	3.94%	
FIRE DIST.	2.53%	125,638	2.43%	126,511	0.38%	873	0.69%	0	125,638	39,674	86,837	0	0	100.00%	-30.88%	
NAT. RESOURCE DIST.	1.84%	91,552	1.86%	96,773	2.25%	5,221	5.70%	0	91,552	0	96,773	0	0		5.70%	
MISC. DIST.	0.53%	26,104	0.55%	28,352	0.97%	2,248	8.61%	0	26,104	0	28,352	0	0		8.61%	
ED. SERV. UNIT	0.84%	41,835	0.87%	45,001	1.37%	3,166	7.57%	0	41,835	0	45,001	0	0		7.57%	
COMMUNITY COLLEGE	3.81%	189,380	3.91%	203,350	6.03%	13,970	7.38%	0	189,380	0	203,350	0	0		7.38%	
SCHOOLS, CLASS 1-5 *	57.41%	2,850,267	57.82%	3,004,504	66.59%	154,238	5.41%	0	2,850,267	0	3,004,504	0	0		5.41%	
SCHOOLS, CLASS 6 *		0		0		0		0	0	0	0	0	0			
SCHOOLS, BONDS	4.01%	198,862	3.68%	191,306	-3.26%	(7,556)	-3.80%	198,862	0	191,306	0	0	0		-3.80%	
WEBSTER COUNTY	100.00%	4,964,698	100.00%	5,196,331	100.00%	231,633	4.67%	273,313	4,691,385	308,033	4,888,298	4,888,298	0	12.70%	4.20%	

VALUE BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg		%Chg	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates							
AGLAND REAL	59.25%	159,318,660	60.47%	175,653,085	75.61%	16,334,425	10.25%		1.7392		1.6857					
AGIMPRV & FRMSITE	1.87%	5,034,655	1.76%	5,106,050	0.33%	71,395	1.42%		1.7454		1.6934					
RESIDENTIAL REAL **	23.89%	64,240,530	22.91%	66,559,015	10.73%	2,318,485	3.61%		2.0782		2.0300					
COMM.&IND.&MINRL REAL	4.93%	13,245,935	5.29%	15,380,075	9.88%	2,134,140	16.11%		2.0965		1.9814					
RAILROAD REAL	2.82%	7,588,408	2.64%	7,679,988	0.42%	91,580	1.21%		1.8150		1.7582					
PUBLIC SERVICE REAL	0.13%	357,310	0.12%	360,416	0.01%	3,106	0.87%		1.8699		1.7987					
SUBTOTAL-REAL	92.89%	249,785,498	93.20%	270,738,629	96.99%	20,953,131	8.39%		1.8479		1.7895					
AGRIC PERSONAL	4.00%	10,762,100	4.03%	11,699,297	4.34%	937,197	8.71%		1.7416		1.6908					
COMM PERSONAL	0.88%	2,377,425	1.09%	3,177,288	3.70%	799,863	33.64%		2.1615		2.0653					
RAILROAD PERSONAL	0.61%	1,643,151	0.54%	1,560,572	-0.38%	(82,579)	-5.03%		1.8150		1.7582					
PUBLIC SERVICE PERSONAL	1.61%	4,325,373	1.14%	3,321,834	-4.65%	(1,003,539)	-23.20%		1.8546		1.8262					
SUBTOTAL - PERSONAL	7.11%	19,108,049	6.80%	19,758,991	3.01%	650,942	3.41%		1.8257		1.7791					
WEBSTER COUNTY	100.00%	268,893,547	100.00%	290,497,620	100.00%	21,604,073	8.03%		1.8463		1.7888					

TAXES BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	Bond Taxes	NonBond	
AGLAND REAL	55.81%	2,770,792	56.98%	2,960,959	82.10%	190,167	6.86%	99,817	2,670,975	126,826	2,834,134	0	0	27.06%	6.11%	
AGIMPRV & FRMSITE	1.77%	87,875	1.66%	86,468	-0.61%	(1,406)	-1.60%	3,665	84,209	4,132	82,337	0	0	12.73%	-2.22%	
RESIDENTIAL REAL **	26.89%	1,335,052	26.00%	1,351,116	6.93%	16,064	1.20%	119,451	1,215,601	123,946	1,227,170	0	0	3.76%	0.95%	
COMM.&IND.&MINRL REAL	5.59%	277,700	5.86%	304,744	11.68%	27,043	9.74%	23,507	254,194	24,219	280,524	0	0	3.03%	10.36%	
RAILROAD REAL	2.77%	137,733	2.60%	135,026	-1.17%	(2,707)	-1.97%	7,428	130,305	7,760	127,267	0	0	4.46%	-2.33%	
PUBLIC SERVICE REAL	0.13%	6,681	0.12%	6,483	-0.09%	(199)	-2.97%	217	6,464	275	6,208	0	0	26.68%	-3.97%	
SUBTOTAL-REAL	92.97%	4,615,834	93.23%	4,844,796	98.85%	228,962	4.96%	254,086	4,361,748	287,158	4,557,639	0	0	13.02%	4.49%	
AGRIC PERSONAL	3.78%	187,432	3.81%	197,813	4.48%	10,380	5.54%	7,110	180,323	8,892	188,921	0	0	25.07%	4.77%	
COMM PERSONAL	1.04%	51,387	1.26%	65,622	6.15%	14,235	27.70%	5,380	46,007	6,566	59,056	0	0	22.04%	28.36%	
RAILROAD PERSONAL	0.60%	29,824	0.53%	27,437	-1.03%	(2,387)	-8.00%	1,608	28,216	1,577	25,861	0	0	-1.97%	-8.35%	
PUBLIC SERVICE PERSONAL	1.62%	80,220	1.17%	60,663	-8.44%	(19,558)	-24.38%	5,128	75,092	3,841	56,822	0	0	-25.10%	-24.33%	
SUBTOTAL - PERSONAL	7.03%	348,864	6.77%	351,535	1.15%	2,671	0.77%	19,226	329,637	20,876	330,659	0	0	8.58%	0.31%	
WEBSTER COUNTY	100.00%	4,964,698	100.00%	5,196,331	100.00%	231,633	4.67%	273,313	4,691,385	308,033	4,888,298	4,888,298	0	12.70%	4.20%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

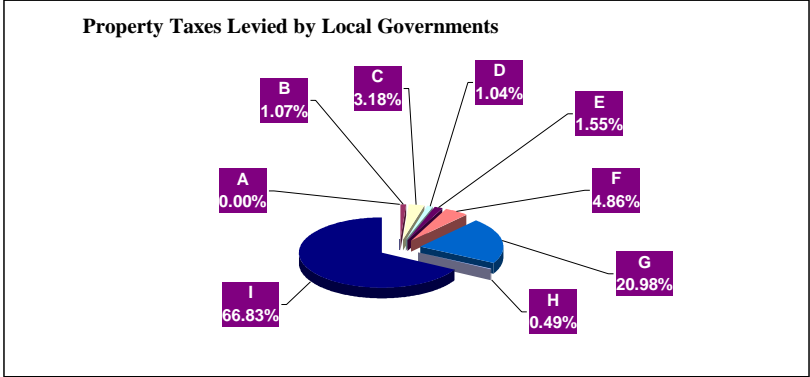
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

92 WHEELER COUNTY

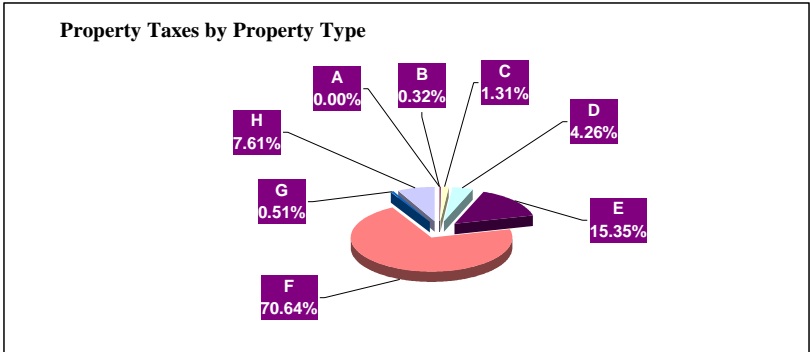
County Seat: Bartlett, NE
 County Population: 886
 Real Property Taxable Records: 1,776
 Personal Property Schedules: 260

2002 Levels of Value:
 Residential: 95%
 Commercial: --
 Agricultural: 74%

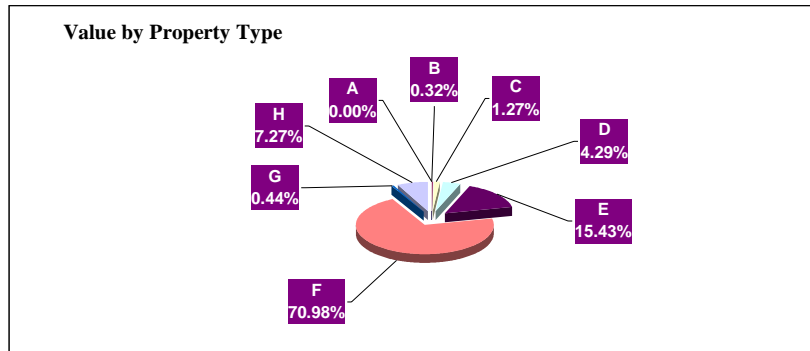
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	151,795,020	23,319	0.0154%	1.07%
C	FIRE DISTRICTS	151,795,020	69,546	0.0458%	3.18%
D	EDUC. SERV. UNIT	151,795,020	22,754	0.0150%	1.04%
E	NAT. RESOURCE DIST.	151,795,020	33,860	0.0223%	1.55%
F	COMMUNITY COLLEGE	151,795,020	106,257	0.0700%	4.86%
G	COUNTY	151,795,020	458,643	0.3021%	20.98%
H	CITY OR VILLAGE	3,303,530	10,743	0.3252%	0.49%
I	SCHOOL DISTRICTS	151,795,020	1,460,950	0.9624%	66.83%
	WHEELER COUNTY	151,795,020	2,186,072	1.4401%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	0	0		0.00%
B	PUBLIC SERVIC ENTITIES	482,218	7,104	1.4731%	0.32%
C	COMM. & INDUST. EQUIP.	1,925,143	28,529	1.4819%	1.31%
D	AGRIC. MACH. & EQUIP.	6,510,972	93,186	1.4312%	4.26%
E	AG-OUTBLDG & FARMSITE LAND	23,424,428	335,515	1.4323%	15.35%
F	AGRICULTURAL LAND	107,750,400	1,544,296	1.4332%	70.64%
G	COMM., INDUST., & MINERAL	669,905	11,189	1.6703%	0.51%
H	RESIDENTIAL **	11,031,954	166,252	1.5070%	7.61%
	WHEELER COUNTY	151,795,020	2,186,072	1.4401%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	0	0.00%
B	PUBLIC SERVIC ENTITIES	482,218	0.32%
C	COMM. & INDUST. EQUIP.	1,925,143	1.27%
D	AGRIC. MACH. & EQUIP.	6,510,972	4.29%
E	AG-OUTBLDG & FARMSITE LAND	23,424,428	15.43%
F	AGRICULTURAL LAND	107,750,400	70.98%
G	COMM., INDUST., & MINERAL	669,905	0.44%
H	RESIDENTIAL **	11,031,954	7.27%
	WHEELER COUNTY	151,795,020	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

92 WHEELER COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02		2001		2002	
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value	Average Rates	Average Rates				
COUNTY	152,638,318	151,795,020	(843,298)	-0.55%	0.2995	0.3021				
TOWNSHIP	0	0	0							
CITY OR VILLAGE	3,421,320	3,303,530	(117,790)	-3.44%	0.2931	0.3252				
FIRE DIST.	150,948,183	151,795,020	846,837	0.56%	0.0376	0.0458				
NAT. RESOURCE DIST.	152,638,318	151,795,020	(843,298)	-0.55%	0.0243	0.0223				
MISC. DIST.	152,638,318	151,795,020	(843,298)	-0.55%	0.0128	0.0154				
ED. SERV. UNIT	152,638,318	151,795,020	(843,298)	-0.55%	0.0150	0.0150				
COMMUNITY COLLEGE	152,638,318	151,795,020	(843,298)	-0.55%	0.0685	0.0700				
SCHOOLS, CLASS 1-5	152,638,318	151,795,020	(843,298)	-0.55%	0.8471	0.9624				
SCHOOLS, CLASS 6	0	0	0							
SCHOOLS, BONDS	1,085,987	0	(1,085,987)	-100.00%	0.2015					
WHEELER COUNTY	152,638,318	151,795,020	(843,298)	-0.55%	1.3123	1.4401				

TAXES BY SUBDIVISION	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
COUNTY	22.82%	457,088	20.98%	458,643	0.85%	1,555	0.34%	0	457,088	0	458,643	0	0.34%	
TOWNSHIP	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
CITY OR VILLAGE	0.50%	10,029	0.49%	10,743	0.39%	714	7.12%	0	10,029	0	10,743	0	7.12%	
FIRE DIST.	2.83%	56,741	3.18%	69,546	7.00%	12,806	22.57%	0	56,741	0	69,546	0	22.57%	
NAT. RESOURCE DIST.	1.85%	37,091	1.55%	33,860	-1.77%	(3,231)	-8.71%	0	37,091	0	33,860	0	-8.71%	
MISC. DIST.	0.97%	19,498	1.07%	23,319	2.09%	3,821	19.60%	0	19,498	0	23,319	0	19.60%	
ED. SERV. UNIT	1.14%	22,880	1.04%	22,754	-0.07%	(126)	-0.55%	0	22,880	0	22,754	0	-0.55%	
COMMUNITY COLLEGE	5.22%	104,569	4.86%	106,257	0.92%	1,687	1.61%	0	104,569	0	106,257	0	1.61%	
SCHOOLS, CLASS 1-5 *	64.55%	1,293,031	66.83%	1,460,950	91.78%	167,919	12.99%	0	1,293,031	0	1,460,950	0	12.99%	
SCHOOLS, CLASS 6 *	0	0	0	0	0	0		0	0	0	0	0		
SCHOOLS, BONDS	0.11%	2,188	0.00%	0	-1.20%	(2,188)	-100.00%	2,188	0	0	0	0	-100.00%	
WHEELER COUNTY	100.00%	2,003,116	100.00%	2,186,072	100.00%	182,956	9.13%	2,188	2,000,928	0	2,186,072	0	9.25%	

VALUE BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL VALUE	% of Total	TOTAL VALUE	Total Amt Chg	Amount Chg	%Chg Value	Average Rates	Average Rates					
AGLAND REAL	70.56%	107,696,770	70.98%	107,750,400	-6.36%	53,630	0.05%	1.3089	1.4332					
AGIMPRV & FRMSITE	15.33%	23,403,478	15.43%	23,424,428	-2.48%	20,950	0.09%	1.2961	1.4323					
RESIDENTIAL REAL **	7.23%	11,039,699	7.27%	11,031,954	0.92%	(7,745)	-0.07%	1.3681	1.5070					
COMM.&IND.&MINRL REAL	0.44%	669,905	0.44%	669,905	0.00%	0	0.00%	1.4811	1.6703					
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0								
PUBLIC SERVICE REAL	0.08%	118,979	0.08%	113,916	0.60%	(5,063)	-4.26%	1.3053	1.4452					
SUBTOTAL-REAL	93.64%	142,928,831	94.20%	142,990,603	-7.33%	61,772	0.04%	1.3122	1.4399					
AGRIC PERSONAL	4.41%	6,736,053	4.29%	6,510,972	26.69%	(225,081)	-3.34%	1.3062	1.4312					
COMM PERSONAL	1.72%	2,618,048	1.27%	1,925,143	82.17%	(692,905)	-26.47%	1.3324	1.4819					
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0								
PUBLIC SERVICE PERSONAL	0.23%	355,386	0.24%	368,302	-1.53%	12,916	3.63%	1.3345	1.4817					
SUBTOTAL - PERSONAL	6.36%	9,709,487	5.80%	8,804,417	107.33%	(905,070)	-9.32%	1.3143	1.4444					
WHEELER COUNTY	100.00%	152,638,318	100.00%	151,795,020	100.00%	(843,298)	-0.55%	1.3123	1.4401					

TAXES BY SECTOR	2001		2002		2002 % of		'01-'02		2001		2002		%Chg	
	% of Total	TOTAL TAXES	% of Total	TOTAL TAXES	Total Amt Chg	Amount Chg	%Chg Tax	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes	Bond Taxes	NonBond	
AGLAND REAL	70.37%	1,409,660	70.64%	1,544,296	73.59%	134,636	9.55%	1,836	1,407,824	0	1,544,296	0	-100.00%	
AGIMPRV & FRMSITE	15.14%	303,338	15.35%	335,515	17.59%	32,177	10.61%	78	303,260	0	335,515	0	10.64%	
RESIDENTIAL REAL **	7.54%	151,035	7.61%	166,252	8.32%	15,217	10.08%	119	150,916	0	166,252	0	10.16%	
COMM.&IND.&MINRL REAL	0.50%	9,922	0.51%	11,189	0.69%	1,267	12.77%	0	9,922	0	11,189	0	12.77%	
RAILROAD REAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
PUBLIC SERVICE REAL	0.08%	1,553	0.08%	1,646	0.05%	93	6.01%	0	1,553	0	1,646	0	6.01%	
SUBTOTAL-REAL	93.63%	1,875,508	94.18%	2,058,899	100.24%	183,391	9.78%	2,033	1,873,475	0	2,058,899	0	9.90%	
AGRIC PERSONAL	4.39%	87,984	4.26%	93,186	2.84%	5,203	5.91%	155	87,828	0	93,186	0	6.10%	
COMM PERSONAL	1.74%	34,882	1.31%	28,529	-3.47%	(6,353)	-18.21%	0	34,882	0	28,529	0	-18.21%	
RAILROAD PERSONAL	0.00%	0	0.00%	0	0.00%	0		0	0	0	0	0		
PUBLIC SERVICE PERSONAL	0.24%	4,743	0.25%	5,457	0.39%	715	15.07%	0	4,743	0	5,457	0	15.07%	
SUBTOTAL - PERSONAL	6.37%	127,608	5.82%	127,172	-0.24%	(435)	-0.34%	155	127,452	0	127,172	0	-0.22%	
WHEELER COUNTY	100.00%	2,003,116	100.00%	2,186,072	100.00%	182,956	9.13%	2,188	2,000,928	0	2,186,072	0	9.25%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

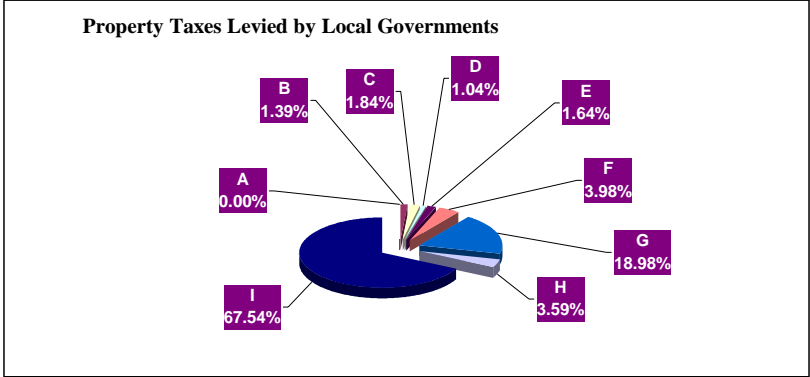
TABLE 19A 2002 Value & Taxes Levied by Subdivision & by Property Type

93 YORK COUNTY

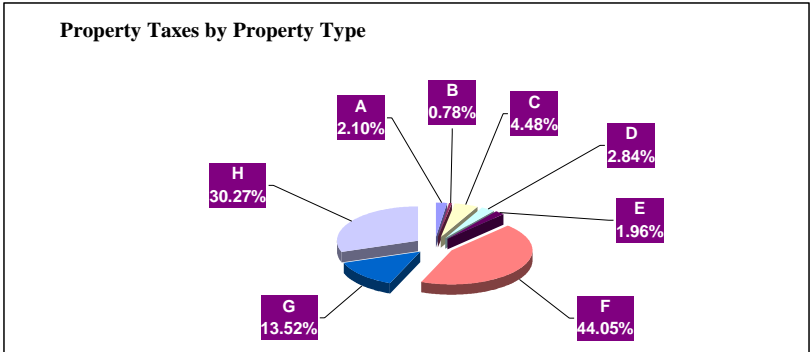
County Seat: York, NE
 County Population: 14,598
 Real Property Taxable Records: 9,712
 Personal Property Schedules: 1,831

2002 Levels of Value:
 Residential: 99%
 Commercial: 100%
 Agricultural: 77%

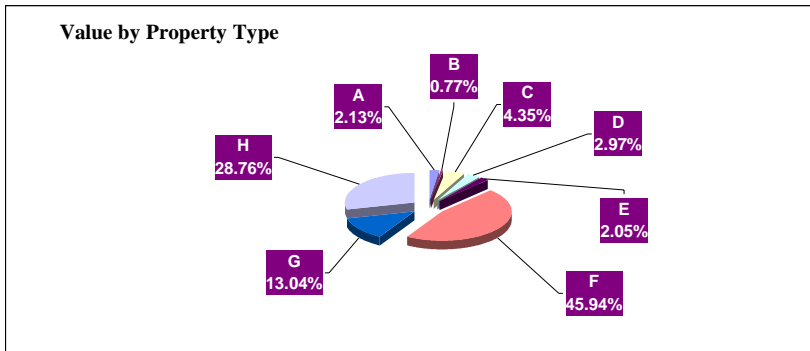
	Taxing Subdivision:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	0	0		0.00%
B	MISCELLANEOUS DIST.	3,218,560,971	263,463	0.0082%	1.39%
C	FIRE DISTRICTS	781,887,857	348,907	0.0446%	1.84%
D	EDUC. SERV. UNIT	1,152,860,801	197,016	0.0171%	1.04%
E	NAT. RESOURCE DIST.	1,152,860,801	310,523	0.0269%	1.64%
F	COMMUNITY COLLEGE	1,152,860,801	755,124	0.0655%	3.98%
G	COUNTY	1,152,860,801	3,600,269	0.3123%	18.98%
H	CITY OR VILLAGE	387,841,670	680,523	0.1755%	3.59%
I	SCHOOL DISTRICTS	1,152,859,468	12,809,222	1.1111%	67.54%
	YORK COUNTY	1,152,860,801	18,965,048	1.6450%	100.00%



	Property Type:	2002 VALUE	2002 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	24,577,605	398,644	1.6220%	2.10%
B	PUBLIC SERVIC ENTITIES	8,819,800	148,008	1.6781%	0.78%
C	COMM. & INDUST. EQUIP.	50,170,585	850,118	1.6945%	4.48%
D	AGRIC. MACH. & EQUIP.	34,266,677	538,385	1.5712%	2.84%
E	AG-OUTBLDG & FARMSITE LAND	23,600,072	371,461	1.5740%	1.96%
F	AGRICULTURAL LAND	529,596,835	8,353,585	1.5773%	44.05%
G	COMM., INDUST., & MINERAL	150,294,072	2,563,439	1.7056%	13.52%
H	RESIDENTIAL **	331,535,155	5,741,407	1.7318%	30.27%
	YORK COUNTY	1,152,860,801	18,965,048	1.6450%	100.00%



	Property Type:	2002 VALUE	Value % of Total
A	RAILROADS	24,577,605	2.13%
B	PUBLIC SERVIC ENTITIES	8,819,800	0.77%
C	COMM. & INDUST. EQUIP.	50,170,585	4.35%
D	AGRIC. MACH. & EQUIP.	34,266,677	2.97%
E	AG-OUTBLDG & FARMSITE LAND	23,600,072	2.05%
F	AGRICULTURAL LAND	529,596,835	45.94%
G	COMM., INDUST., & MINERAL	150,294,072	13.04%
H	RESIDENTIAL **	331,535,155	28.76%
	YORK COUNTY	1,152,860,801	100.00%



** Residential includes ag-dwelling & farm home site land.

Table 19B 2001 & 2002 Comparison of Value & Tax, by Taxing Subdivision & by Property Type

93 YORK COUNTY

VALUE BY SUBDIVISION	2001		2002		'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002	
	TOTAL VALUE	TOTAL VALUE	Amount Chg	%Chg Value			Average Rates	Average Rates		
COUNTY	1,094,855,411	1,152,860,801	58,005,390	5.30%			0.3110	0.3123		
TOWNSHIP	0	0	0							
CITY OR VILLAGE	364,391,390	387,841,670	23,450,280	6.44%			0.2518	0.1755		
FIRE DIST.	746,599,324	781,887,857	35,288,533	4.73%			0.0471	0.0446		
NAT. RESOURCE DIST.	1,094,855,411	1,152,860,801	58,005,390	5.30%			0.0279	0.0269		
MISC. DIST.	3,065,321,183	3,218,560,971	153,239,788	5.00%			0.0076	0.0082		
ED. SERV. UNIT	1,094,855,412	1,152,860,801	58,005,389	5.30%			0.0173	0.0171		
COMMUNITY COLLEGE	1,094,855,411	1,152,860,801	58,005,390	5.30%			0.0636	0.0655		
SCHOOLS, CLASS 1-5	1,094,855,411	1,152,859,468	58,004,057	5.30%			1.0407	1.0628		
SCHOOLS, CLASS 6	0	0	0							
SCHOOLS, BONDS	660,521,492	705,512,013	44,990,521	6.81%			0.0856	0.0790		
YORK COUNTY	1,094,855,411	1,152,860,801	58,005,390	5.30%			1.6492	1.6450		

TAXES BY SUBDIVISION	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Total Amt Chg	Amount Chg				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
COUNTY	18.86%	3,404,780	3,600,269	21.51%	195,489	5.74%	460,934	2,943,846	0	3,600,269	-100.00%	22.30%		
TOWNSHIP	0.00%	0	0	0.00%	0		0	0	0	0				
CITY OR VILLAGE	5.08%	917,583	680,523	-26.08%	(237,060)	-25.84%	621,874	295,710	370,252	310,271	-40.46%	4.92%		
FIRE DIST.	1.95%	351,710	348,907	-0.31%	(2,804)	-0.80%	40,711	311,000	59,360	289,547	45.81%	-6.90%		
NAT. RESOURCE DIST.	1.69%	305,158	310,523	0.59%	5,365	1.76%	0	305,158	0	310,523		1.76%		
MISC. DIST.	1.28%	231,781	263,463	3.49%	31,682	13.67%	0	231,781	0	263,463		13.67%		
ED. SERV. UNIT	1.05%	189,350	197,016	0.84%	7,666	4.05%	0	189,350	0	197,016		4.05%		
COMMUNITY COLLEGE	3.86%	696,328	755,124	6.47%	58,796	8.44%	0	696,328	0	755,124		8.44%		
SCHOOLS, CLASS 1-5 *	63.10%	11,394,079	12,252,017	94.40%	857,937	7.53%	0	11,394,079	0	12,252,017		7.53%		
SCHOOLS, CLASS 6 *	0.00%	0	0	0.00%	0		0	0	0	0				
SCHOOLS, BONDS	3.13%	565,414	557,206	-0.90%	(8,208)	-1.45%	565,414	0	557,206	0	-1.45%			
YORK COUNTY	100.00%	18,056,185	18,965,048	100.00%	908,863	5.03%	1,688,933	16,367,252	986,818	17,978,230	-41.57%	9.84%		

VALUE BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Value	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL VALUE	TOTAL VALUE	Total Amt Chg	Amount Chg				Average Rates	Average Rates				
AGLAND REAL	46.78%	512,161,443	529,596,835	30.06%	17,435,392	3.40%	17,435,392	1,5602	1,5773					
AGIMPRV & FRMSITE	2.16%	23,652,882	23,600,072	-0.09%	(52,810)	-0.22%	(52,810)	1,5590	1,5740					
RESIDENTIAL REAL **	29.42%	322,094,346	331,535,155	16.28%	9,440,809	2.93%	9,440,809	1,7615	1,7318					
COMM.&IND.&MINRL REAL	11.71%	128,158,023	150,294,072	38.16%	22,136,049	17.27%	22,136,049	1,7437	1,7056					
RAILROAD REAL	1.77%	19,348,718	20,426,868	1.86%	1,078,150	5.57%	1,078,150	1,6135	1,6220					
PUBLIC SERVICE REAL	0.11%	1,164,897	989,464	-0.30%	(175,433)	-15.06%	(175,433)	1,6555	1,6485					
SUBTOTAL-REAL	91.94%	1,006,580,309	1,056,442,466	85.96%	49,862,157	4.95%	49,862,157	1,6491	1,6449					
AGRIC PERSONAL	2.98%	32,583,039	34,266,677	2.90%	1,683,638	5.17%	1,683,638	1,5566	1,5712					
COMM PERSONAL	3.96%	43,347,508	50,170,585	11.76%	6,823,077	15.74%	6,823,077	1,7163	1,6945					
RAILROAD PERSONAL	0.38%	4,189,662	4,150,737	-0.07%	(38,925)	-0.93%	(38,925)	1,6135	1,6220					
PUBLIC SERVICE PERSONAL	0.74%	8,154,893	7,830,336	-0.56%	(324,557)	-3.98%	(324,557)	1,6885	1,6819					
SUBTOTAL - PERSONAL	8.06%	88,275,102	96,418,335	14.04%	8,143,233	9.22%	8,143,233	1,6499	1,6465					
YORK COUNTY	100.00%	1,094,855,411	1,152,860,801	100.00%	58,005,390	5.30%	58,005,390	1.6492	1.6450					

TAXES BY SECTOR	% of Total	2001		2002		2002 % of Total Amt Chg	'01-'02 Amount Chg	'01-'02 %Chg Tax	2001		2002		% Chg Bond Taxes	% Chg NonBond
		TOTAL TAXES	TOTAL TAXES	Total Amt Chg	Amount Chg				Bond Taxes	NonBond Taxes	Bond Taxes	NonBond Taxes		
AGLAND REAL	44.26%	7,990,921	8,353,585	39.90%	362,664	4.54%	362,664	391,128	7,599,793	176,491	8,177,095	-54.88%	7.60%	
AGIMPRV & FRMSITE	2.04%	368,758	371,461	0.30%	2,703	0.73%	2,703	17,887	350,871	7,507	363,955	-58.03%	3.73%	
RESIDENTIAL REAL **	31.42%	5,673,827	5,741,407	7.44%	67,580	1.19%	67,580	789,519	4,884,308	482,047	5,259,360	-38.94%	7.68%	
COMM.&IND.&MINRL REAL	12.38%	2,234,725	2,563,439	36.17%	328,714	14.71%	328,714	321,563	1,913,162	215,108	2,348,331	-33.11%	22.75%	
RAILROAD REAL	1.73%	312,188	331,320	2.11%	19,132	6.13%	19,132	24,129	288,059	15,318	316,002	-36.51%	9.70%	
PUBLIC SERVICE REAL	0.11%	19,285	16,312	-0.33%	(2,973)	-15.42%	(2,973)	1,934	17,350	924	15,388	-52.24%	-11.31%	
SUBTOTAL-REAL	91.93%	16,599,703	17,377,524	85.58%	777,822	4.69%	777,822	1,546,159	15,053,543	897,395	16,480,129	-41.96%	9.48%	
AGRIC PERSONAL	2.81%	507,199	538,385	3.43%	31,186	6.15%	31,186	24,711	482,488	11,253	527,132	-54.46%	9.25%	
COMM PERSONAL	4.12%	743,985	850,118	11.68%	106,132	14.27%	106,132	97,895	646,090	65,763	784,354	-32.82%	21.40%	
RAILROAD PERSONAL	0.37%	67,599	67,324	-0.03%	(275)	-0.41%	(275)	5,225	62,375	3,113	64,211	-40.42%	2.94%	
PUBLIC SERVICE PERSONAL	0.76%	137,699	131,696	-0.66%	(6,002)	-4.36%	(6,002)	14,943	122,755	9,294	122,402	-37.81%	-0.29%	
SUBTOTAL - PERSONAL	8.07%	1,456,482	1,587,523	14.42%	131,041	9.00%	131,041	142,773	1,313,709	89,423	1,498,101	-37.37%	14.04%	
YORK COUNTY	100.00%	18,056,185	18,965,048	100.00%	908,863	5.03%	908,863	1,688,933	16,367,252	986,818	17,978,230	-41.57%	9.84%	

* Class 6 high school taxes included with Class 1's per common general fund levies ** Residential includes agdwelling & farm homestead land

Table 20 2002 Record Counts for Real & Personal, Agricultural Land Acres, & Populations by County ⁽¹⁾

(1) source: 2002 Abstract Report (2) source: US Bureau of Census 2000

County Number & Name	(2) Population 2000	Real Property					Personal Property Schedules 2002
		Taxable Records 2002	Exempt Parcels	Taxable Agland Acres 2002	Acres Road&Ditch	Acres Exempt	
1 ADAMS	31,151	15,339	1,255	328,180.70	7,493.86	157.51	2,014
2 ANTELOPE	7,452	6,796	505	522,638.34	10,922.59	3,966.39	1,264
3 ARTHUR	444	1,077	0	457,473.00	1,925.00	0.00	123
4 BANNER	819	1,956	0	467,296.77	3,194.18	0.00	245
5 BLAINE	583	1,495	60	441,833.00	4.00	10,682.00	121
6 BOONE	6,259	5,445	267	421,770.61	7,606.06	0.00	1,388
7 BOX BUTTE	12,158	8,055	470	661,570.00	6,817.00	6,343.00	1,066
8 BOYD	2,438	3,528	181	331,056.62	2,985.77	190.66	471
9 BROWN	3,525	4,827	516	766,606.00	3,956.00	9,094.00	590
10 BUFFALO	42,259	20,659	1,016	536,589.00	10,077.00	4,354.00	2,398
11 BURT	7,791	6,598	0	292,845.97	6,386.94	0.00	1,148
12 BUTLER	8,767	7,348	679	351,589.00	8,112.00	3,318.00	1,179
13 CASS	24,334	18,230	1,581	312,840.00	5,730.00	165.00	1,154
14 CEDAR	9,615	7,826	314	442,742.60	8,956.34	0.00	1,468
15 CHASE	4,068	4,677	324	553,841.00	5,547.00	1.00	762
16 CHERRY	6,148	14,053	810	3,589,302.00	10,411.00	6,976.00	749
17 CHEYENNE	9,830	8,847	745	731,982.00	9,150.00	0.00	1,586
18 CLAY	7,039	7,690	549	303,461.60	8,274.95	6,854.94	1,520
19 COLFAX	10,441	7,593	192	167,013.32	5,460.97	1,680.47	1,158
20 CUMING	10,203	8,355	120	348,114.90	7,392.03	401.56	1,513
21 CUSTER	11,793	13,912	685	1,614,213.86	16,256.64	4,758.99	1,635
22 DAKOTA	20,253	9,624	438	150,676.00	2,314.00	33.00	768
23 DAWES	9,060	7,049	483	795,838.32	5,777.35	77,698.29	683
24 DAWSON	24,365	14,356	1,167	610,601.40	8,834.23	0.60	1,823
25 DEUEL	2,098	2,376	12	269,540.11	0.00	0.00	298
26 DIXON	6,339	5,359	534	284,229.13	5,351.58	5,743.10	690
27 DODGE	36,160	18,881	632	308,105.00	7,107.00	0.00	2,155
28 DOUGLAS	463,585	172,858	15,486	84,213.82	1,313.94	1,052.90	14,148
29 DUNDY	2,292	3,724	139	577,595.00	5,066.00	216.00	585
30 FILLMORE	6,634	6,469	275	343,747.89	8,107.95	971.22	1,329
31 FRANKLIN	3,574	4,702	552	350,410.63	5,978.31	4,395.24	661
32 FRONTIER	3,099	4,439	385	594,722.00	0.00	0.00	595
33 FURNAS	5,324	6,046	635	441,007.27	7,512.87	5,075.44	727
34 GAGE	22,993	15,568	1,294	505,025.12	11,506.07	0.00	1,743
35 GARDEN	2,292	4,336	90	1,036,403.94	2,994.87	158.90	438
36 GARFIELD	1,902	2,379	140	358,226.00	1,879.00	2,190.00	349
37 GOSPER	2,143	2,773	233	281,469.00	4,776.00	5,832.00	425
38 GRANT	747	1,667	129	497,786.00	1,208.00	1,297.00	147
39 GREELEY	2,714	3,291	193	352,207.00	4,243.00	1,562.00	521
40 HALL	53,534	24,143	893	301,180.00	6,819.00	4,577.00	2,640
41 HAMILTON	9,403	7,360	306	324,737.76	7,367.90	1,181.07	1,400
42 HARLAN	3,786	4,835	89	318,412.00	6,751.00	1.00	711
43 HAYES	1,068	2,352	80	453,503.00	5,255.00	550.00	342
44 HITCHCOCK	3,111	4,176	267	434,663.00	5,318.00	830.00	702
45 HOLT	11,551	12,151	380	1,504,469.00	18,497.00	126.00	2,051
46 HOOKER	783	1,655	15	456,005.00	0.00	0.00	91
47 HOWARD	6,567	5,625	299	340,120.00	6,998.00	74.00	902
48 JEFFERSON	8,333	7,023	371	340,354.08	7,044.34	0.00	988
49 JOHNSON	4,488	4,297	349	224,976.01	4,935.81	922.16	556
50 KEARNEY	6,882	5,522	201	313,135.35	6,462.94	3,671.03	1,074
51 KEITH	8,875	9,367	650	638,530.00	5,159.00	42,353.00	1,023
52 KEYA PAHA	983	2,365	155	483,803.00	3,185.00	523.00	294
53 KIMBALL	4,089	4,798	420	591,229.50	5,330.21	0.00	896
54 KNOX	9,374	10,804	1,179	658,417.86	11,877.71	20,767.01	1,553
55 LANCASTER	250,291	92,572	3,167	415,474.63	6,891.07	26,929.05	7,964
56 LINCOLN	34,632	21,870	1,445	1,580,706.81	17,465.18	23,180.87	2,162
57 LOGAN	774	1,431	33	365,430.00	0.00	6.00	143
58 LOUP	712	1,778	192	349,539.30	1,086.16	11,703.01	152
59 MADISON	35,226	16,989	967	330,437.00	7,298.00	29.00	2,612
60 MCPHERSON	533	1,593	35	550,079.00	1,542.00	0.00	110
61 MERRICK	8,204	6,757	4	284,946.58	5,398.34	3,180.05	1,225
62 MERRILL	5,440	4,311	0	899,793.52	7,189.90	3,121.75	709
63 NANCE	4,038	3,975	403	268,099.35	5,812.67	3,268.27	610
64 NEMAHA	7,576	5,966	371	241,481.00	4,846.00	308.00	700
65 NUCKOLLS	5,057	5,563	881	349,053.14	8,625.98	1,696.59	841
66 OTOE	15,396	11,033	980	361,924.00	7,322.00	0.00	1,387
67 PAWNEE	3,087	3,896	165	260,832.00	5,161.00	0.00	451
68 PERKINS	3,200	4,446	228	549,018.00	9,153.00	285.00	691
69 PHELPS	9,747	6,972	285	318,115.30	6,850.18	15,262.93	1,297
70 PIERCE	7,857	5,947	137	343,570.00	7,878.00	0.00	1,195
71 PLATTE	31,662	17,300	580	390,443.67	8,385.67	0.00	2,352
72 POLK	5,639	5,711	386	263,225.00	5,707.00	18.00	1,050
73 RED WILLOW	11,448	8,737	746	435,507.00	7,229.00	0.00	1,137
74 RICHARDSON	9,531	8,767	699	328,798.00	5,898.00	2,123.00	844
75 ROCK	1,756	3,071	281	631,129.19	3,059.17	4,506.99	384
76 SALINE	13,843	9,324	825	343,466.00	7,680.00	0.00	1,272
77 SARPY	122,595	46,288	1,335	99,603.00	2,335.00	208.00	2,679
78 SAUNDERS	19,830	14,401	639	427,894.00	9,676.00	471.00	1,471
79 SCOTTS BLUFF	36,951	20,045	1,339	409,242.00	6,281.00	3,454.00	2,184
80 SEWARD	16,496	9,604	519	328,996.00	6,688.00	416.00	1,682
81 SHERIDAN	6,198	8,220	633	1,550,122.00	6,359.00	364.00	938
82 SHERMAN	3,318	3,870	236	342,424.00	8,241.00	9,020.00	721
83 SIOUX	1,475	4,213	492	1,202,978.00	3,909.00	108,555.00	399
84 STANTON	6,455	5,292	205	261,233.64	6,653.97	1,350.18	659
85 THAYER	6,055	6,378	460	345,808.43	8,042.26	0.00	1,055
86 THOMAS	729	1,618	5	373,923.00	29.00	2.00	92
87 THURSTON	7,171	4,036	1,239	185,049.71	3,635.97	55,637.03	587
88 VALLEY	4,647	4,140	475	346,500.00	5,057.00	6,838.00	759
89 WASHINGTON	18,780	11,733	522	213,096.00	3,720.00	640.00	1,248
90 WAYNE	9,851	5,624	329	265,431.86	6,114.21	0.00	1,028
91 WEBSTER	4,061	4,374	264	351,146.00	8,972.00	0.00	600
92 WHEELER	886	1,776	75	361,561.82	1,781.55	516.02	260
93 YORK	14,598	9,712	481	342,334.00	8,107.00	425.00	1,831
STATE TOTALS	1,711,263	976,009	60,798	46,136,711.43	567,710.69	524,259.22	114,341

Table 20 2002 Record Counts (continued)

County Number & Name	Residential Unimproved Land	Residential Improved Land	Residential Improvements	Total Taxable Residential Records	Recreation Unimproved Land	Recreation Improved Land	Recreation Improvements	Total Taxable Recreation Records
1 ADAMS	1,171	9,416	10,006	11,177	0	6	4	4
2 ANTELOPE	330	2,188	2,254	2,584	2	11	11	13
3 ARTHUR	18	98	100	118	0	0	0	0
4 BANNER	28	48	66	94	0	0	0	0
5 BLAINE	46	109	120	166	0	0	0	0
6 BOONE	228	1,815	1,845	2,073	0	0	0	0
7 BOX BUTTE	519	3,433	4,004	4,523	0	0	0	0
8 BOYD	282	812	854	1,136	9	27	117	126
9 BROWN	228	1,280	1,330	1,558	36	58	77	113
10 BUFFALO	1,497	11,212	12,595	14,092	132	50	50	182
11 BURT	318	2,484	2,609	2,927	1	4	190	191
12 BUTLER	435	2,631	2,731	3,166	14	22	307	321
13 CASS	3,268	8,351	8,927	12,195	89	7	7	96
14 CEDAR	385	2,439	2,537	2,922	13	71	216	229
15 CHASE	192	1,305	1,455	1,647	1	0	28	29
16 CHERRY	761	1,694	1,782	2,543	0	0	0	0
17 CHEYENNE	679	3,234	3,453	4,132	0	0	0	0
18 CLAY	950	2,577	2,549	3,499	0	0	0	0
19 COLFAX	380	2,804	3,139	3,519	20	28	28	48
20 CUMING	370	2,567	2,618	2,988	1	2	16	17
21 CUSTER	805	3,662	3,764	4,569	0	0	0	0
22 DAKOTA	809	4,846	5,702	6,511	0	0	0	0
23 DAWES	492	2,565	2,968	3,460	0	0	0	0
24 DAWSON	812	6,582	7,436	8,248	62	557	557	619
25 DEUEL	49	735	848	897	0	0	0	0
26 DIXON	295	1,633	1,704	1,999	0	0	93	93
27 DODGE	851	11,157	11,921	12,772	53	5	357	410
28 DOUGLAS	20,503	139,114	139,114	159,617	0	0	256	256
29 DUNDY	143	742	753	896	0	1	4	4
30 FILLMORE	271	2,267	2,284	2,555	0	0	0	0
31 FRANKLIN	413	1,295	1,319	1,732	0	1	1	1
32 FRONTIER	130	831	890	1,020	4	9	204	208
33 FURNAS	395	2,140	2,158	2,553	0	0	0	0
34 GAGE	1,195	7,535	7,729	8,924	0	0	6	6
35 GARDEN	116	868	886	1,002	0	0	0	0
36 GARFIELD	59	646	688	747	118	1	5	123
37 GOSPER	63	482	521	584	3	420	474	477
38 GRANT	73	220	233	306	0	0	0	0
39 GREELEY	195	829	855	1,050	0	0	0	0
40 HALL	1,488	15,448	16,605	18,093	2	1	21	23
41 HAMILTON	409	2,876	3,033	3,442	1	3	3	4
42 HARLAN	289	1,618	1,648	1,937	3	33	371	374
43 HAYES	75	186	194	269	0	0	0	0
44 HITCHCOCK	211	1,141	1,166	1,377	19	39	167	186
45 HOLT	617	3,335	3,554	4,171	0	0	0	0
46 HOOKER	43	283	300	343	0	0	0	0
47 HOWARD	458	1,793	1,914	2,372	0	0	0	0
48 JEFFERSON	524	3,066	3,061	3,585	4	1	1	5
49 JOHNSON	309	1,493	1,488	1,797	0	0	0	0
50 KEARNEY	240	1,739	1,944	2,184	0	0	0	0
51 KEITH	573	3,497	4,267	4,840	1,320	96	154	1,474
52 KEYA PAHA	130	186	264	394	20	6	11	31
53 KIMBALL	204	1,456	1,606	1,810	0	0	0	0
54 KNOX	418	2,594	2,666	3,084	1,195	423	560	1,755
55 LANCASTER	5,466	73,474	73,620	79,086	0	0	0	0
56 LINCOLN	2,211	10,753	11,747	13,958	0	0	275	275
57 LOGAN	77	181	183	260	0	0	0	0
58 LOUP	226	179	181	407	0	0	0	0
59 MADISON	1,415	9,823	10,340	11,755	2	0	0	2
60 MCPHERSON	29	75	79	108	0	0	0	0
61 MERRICK	410	2,680	2,877	3,287	62	46	46	108
62 MORRILL	630	1,758	1,887	2,517	0	0	0	0
63 NANCE	157	1,261	1,281	1,438	0	4	19	19
64 NEMAHA	523	2,408	2,482	3,005	2	0	0	2
65 NUCKOLLS	282	1,764	1,784	2,066	0	0	0	0
66 OTOE	1,062	4,976	5,167	6,229	2	1	18	20
67 PAWNEE	240	996	996	1,236	44	54	60	104
68 PERKINS	177	985	1,036	1,213	0	0	0	0
69 PHELPS	397	3,145	3,337	3,734	0	0	0	0
70 PIERCE	329	2,214	2,383	2,712	0	1	1	1
71 PLATTE	1,023	9,287	9,838	10,861	15	7	7	22
72 POLK	208	1,634	1,767	1,975	4	8	272	276
73 RED WILLOW	788	4,038	4,246	5,034	0	0	0	0
74 RICHARDSON	741	3,366	3,426	4,167	12	24	24	36
75 ROCK	85	650	618	703	0	3	6	6
76 SALINE	534	3,978	4,208	4,742	19	9	74	93
77 SARPY	6,348	34,890	35,432	41,780	51	49	460	511
78 SAUNDERS	1,056	5,979	6,276	7,332	1	2	14	15
79 SCOTTS BLUFF	2,160	11,252	12,371	14,531	0	0	0	0
80 SEWARD	871	4,704	4,896	5,767	1	7	51	52
81 SHERIDAN	433	1,824	1,962	2,395	0	0	0	0
82 SHERMAN	237	1,028	1,063	1,300	2	1	258	260
83 SIOUX	53	227	238	291	0	1	2	2
84 STANTON	221	1,511	1,650	1,871	0	0	0	0
85 THAYER	574	2,208	2,216	2,790	1	0	0	1
86 THOMAS	118	272	295	413	0	0	0	0
87 THURSTON	258	1,201	1,344	1,602	0	0	0	0
88 VALLEY	207	1,486	1,531	1,738	0	0	0	0
89 WASHINGTON	1,835	5,106	5,422	7,257	8	3	51	59
90 WAYNE	188	2,117	2,250	2,438	0	0	0	0
91 WEBSTER	185	1,254	1,277	1,462	0	0	0	0
92 WHEELER	91	289	301	392	7	1	1	8
93 YORK	544	4,299	4,471	5,015	4	8	22	26
STATE TOTALS	78,131	508,611	526,935	605,066	3,359	2,111	5,957	9,316

Table 20 2002 Record Counts (continued)

County Number & Name	Agricultural Unimproved Land	Agricultural Improved Land	Total Taxable Agricultural Records	Ag records with Ag-dwelling	Ag records with out buildings
1 ADAMS	1,894	838	2,732	661	782
2 ANTELOPE	2,059	1,611	3,670	1,019	1,526
3 ARTHUR	792	132	924	102	123
4 BANNER	1,192	440	1,632	299	402
5 BLAINE	1,071	213	1,284	173	195
6 BOONE	1,514	1,425	2,939	852	1,393
7 BOX BUTTE	2,056	705	2,761	509	667
8 BOYD	1,487	573	2,060	458	546
9 BROWN	2,311	578	2,889	410	537
10 BUFFALO	2,799	1,507	4,306	1,089	1,388
11 BURT	1,896	1,129	3,025	754	1,087
12 BUTLER	2,081	1,363	3,444	842	1,338
13 CASS	3,504	1,574	5,078	1,054	1,519
14 CEDAR	2,240	1,825	4,065	1,214	1,743
15 CHASE	1,878	597	2,475	389	546
16 CHERRY	9,793	1,170	10,963	888	1,044
17 CHEYENNE	2,393	1,014	3,407	537	973
18 CLAY	2,495	935	3,430	535	900
19 COLFAX	2,115	1,365	3,480	767	962
20 CUMING	3,109	1,640	4,749	1,251	1,576
21 CUSTER	6,384	2,228	8,612	1,700	1,977
22 DAKOTA	1,740	499	2,239	346	436
23 DAWES	2,469	623	3,092	530	584
24 DAWSON	3,081	1,254	4,335	832	1,206
25 DEUEL	897	397	1,294	236	379
26 DIXON	1,904	1,038	2,942	721	899
27 DODGE	3,005	1,230	4,235	965	1,052
28 DOUGLAS	982	702	1,684	669	534
29 DUNDY	1,764	672	2,436	411	649
30 FILLMORE	2,262	1,094	3,356	562	1,050
31 FRANKLIN	1,775	829	2,604	534	770
32 FRONTIER	2,166	847	3,013	496	821
33 FURNAS	2,323	689	3,012	482	652
34 GAGE	3,534	1,934	5,468	1,335	1,806
35 GARDEN	2,647	506	3,153	330	493
36 GARFIELD	1,003	366	1,369	225	361
37 GOSPER	1,237	376	1,613	243	357
38 GRANT	1,158	128	1,286	99	117
39 GREELEY	1,415	629	2,044	359	601
40 HALL	2,318	1,149	3,467	837	1,001
41 HAMILTON	2,313	1,119	3,432	608	1,082
42 HARLAN	1,675	546	2,221	309	520
43 HAYES	1,534	489	2,023	333	434
44 HITCHCOCK	1,712	522	2,234	312	497
45 HOLT	5,076	2,179	7,255	1,520	1,947
46 HOOKER	1,148	84	1,232	83	1
47 HOWARD	1,828	1,050	2,878	783	987
48 JEFFERSON	1,919	1,024	2,943	656	981
49 JOHNSON	1,372	798	2,170	500	747
50 KEARNEY	1,923	1,081	3,004	779	942
51 KEITH	1,796	537	2,333	405	455
52 KEYA PAHA	1,471	403	1,874	302	380
53 KIMBALL	1,429	631	2,060	273	623
54 KNOX	3,636	1,744	5,380	1,238	1,668
55 LANCASTER	3,678	2,588	6,266	2,202	2,451
56 LINCOLN	4,572	1,635	6,207	1,259	1,388
57 LOGAN	914	201	1,115	166	192
58 LOUP	1,102	236	1,338	197	239
59 MADISON	2,035	1,369	3,404	946	1,272
60 MCPHERSON	1,292	183	1,475	133	174
61 MERRICK	1,831	1,058	2,889	625	932
62 MORRILL	1,006	290	1,296	795	915
63 NANCE	1,521	799	2,320	447	763
64 NEMAHA	1,449	1,068	2,517	616	1,032
65 NUCKOLLS	1,917	1,173	3,090	701	1,111
66 OTOE	2,347	1,574	3,921	978	1,499
67 PAWNEE	1,262	1,044	2,306	535	1,016
68 PERKINS	2,348	626	2,974	334	597
69 PHELPS	1,720	937	2,657	538	832
70 PIERCE	1,692	1,153	2,845	795	1,023
71 PLATTE	3,217	1,738	4,955	1,182	1,527
72 POLK	1,961	1,164	3,125	641	1,123
73 RED WILLOW	2,269	614	2,883	411	544
74 RICHARDSON	2,534	1,360	3,894	877	1,276
75 ROCK	1,796	401	2,197	266	361
76 SALINE	2,308	1,522	3,830	798	1,504
77 SARPY	809	775	1,584	642	636
78 SAUNDERS	3,991	2,236	6,227	1,490	2,072
79 SCOTTS BLUFF	1,937	1,340	3,277	1,204	1,149
80 SEWARD	1,833	1,282	3,115	781	1,253
81 SHERIDAN	4,344	995	5,339	804	943
82 SHERMAN	1,269	791	2,060	464	770
83 SIOUX	3,159	699	3,858	570	628
84 STANTON	2,149	1,079	3,228	779	990
85 THAYER	1,999	1,053	3,052	612	1,022
86 THOMAS	979	133	1,112	122	102
87 THURSTON	1,516	660	2,176	409	649
88 VALLEY	1,218	841	2,059	538	816
89 WASHINGTON	2,180	1,555	3,735	1,222	1,340
90 WAYNE	1,425	1,300	2,725	870	1,269
91 WEBSTER	1,885	786	2,671	592	619
92 WHEELER	969	363	1,332	239	319
93 YORK	2,516	1,229	3,745	741	1,108
STATE TOTALS	200,524	89,881	290,405	61,337	83,712

Table 20 2002 Record Counts (continued)

County Number & Name	Commercial unimproved land	Commercial improved land	Commercial Improvements	Total Taxable Commercial Records	Industrial unimproved land	Industrial improved land	Industrial Improvements	Total Taxable Industrial Records
1 ADAMS	278	1,067	1,037	1,315	33	79	78	111
2 ANELOPE	85	410	439	524	0	5	5	5
3 ARTHUR	10	25	25	35	0	0	0	0
4 BANNER	0	8	10	10	0	0	0	0
5 BLAINE	6	33	39	45	0	0	0	0
6 BOONE	57	354	376	433	0	0	0	0
7 BOX BUTTE	191	499	568	759	6	6	6	12
8 BOYD	27	166	179	206	0	0	0	0
9 BROWN	41	217	225	266	0	1	1	1
10 BUFFALO	330	1,347	1,450	1,780	2	18	20	22
11 BURT	65	376	385	450	0	5	5	5
12 BUTLER	57	329	358	415	0	2	2	2
13 CASS	148	615	657	805	34	18	22	56
14 CEDAR	64	518	543	607	1	2	2	3
15 CHASE	83	381	409	492	0	0	0	0
16 CHERRY	166	366	375	541	0	0	0	0
17 CHEYENNE	173	461	501	674	37	43	44	81
18 CLAY	189	433	436	625	12	114	124	136
19 COLFAX	70	458	475	545	0	1	1	1
20 CUMING	81	494	509	590	0	10	11	11
21 CUSTER	118	563	608	726	3	2	2	5
22 DAKOTA	192	633	655	847	9	18	18	27
23 DAWES	95	360	361	456	0	1	1	1
24 DAWSON	166	970	970	1,136	3	14	14	17
25 DEUEL	10	142	155	165	0	0	0	0
26 DIXON	62	249	253	315	1	9	9	10
27 DODGE	237	1,109	1,131	1,368	27	56	69	96
28 DOUGLAS	1,908	7,635	7,635	9,543	516	1,242	1,242	1,758
29 DUNDY	56	129	142	198	0	0	0	0
30 FILLMORE	102	454	449	551	3	4	4	7
31 FRANKLIN	99	231	256	355	3	7	7	10
32 FRONTIER	32	141	163	195	0	0	0	0
33 FURNAS	92	310	376	468	0	4	4	4
34 GAGE	185	909	951	1,136	9	25	25	34
35 GARDEN	18	144	144	162	0	0	0	0
36 GARFIELD	17	108	113	130	2	8	8	10
37 GOSPER	4	75	91	95	1	1	2	3
38 GRANT	14	54	61	75	0	0	0	0
39 GREELEY	25	157	172	197	0	0	0	0
40 HALL	551	1,831	1,981	2,532	3	25	25	28
41 HAMILTON	100	364	364	464	1	17	17	18
42 HARLAN	46	222	252	298	0	0	0	0
43 HAYES	4	30	32	36	0	0	0	0
44 HITCHCOCK	30	144	170	200	0	4	5	5
45 HOLT	92	587	627	719	0	6	6	6
46 HOOKER	12	64	68	80	0	0	0	0
47 HOWARD	73	282	302	375	0	0	0	0
48 JEFFERSON	80	388	388	468	8	14	14	22
49 JOHNSON	51	283	279	330	0	0	0	0
50 KEARNEY	48	260	286	334	0	0	0	0
51 KEITH	134	458	505	639	1	14	14	15
52 KEYA PAHA	7	47	59	66	0	0	0	0
53 KIMBALL	86	330	330	416	1	7	7	8
54 KNOX	86	498	499	585	0	0	0	0
55 LANCASTER	1,418	4,124	4,165	5,583	456	1,181	1,181	1,637
56 LINCOLN	247	1,051	1,165	1,412	0	3	3	3
57 LOGAN	8	33	34	42	0	0	0	0
58 LOUP	2	31	31	33	0	0	0	0
59 MADISON	380	1,372	1,408	1,788	9	31	31	40
60 MCPHERSON	3	7	7	10	0	0	0	0
61 MERRICK	82	386	386	468	0	1	1	1
62 MORRILL	75	309	314	389	0	1	1	1
63 NANCE	15	169	183	198	0	0	0	0
64 NEMAHA	59	355	378	437	0	5	5	5
65 NUCKOLLS	89	298	313	402	3	2	2	5
66 OTOE	177	604	674	851	0	12	12	12
67 PAWNEE	55	171	192	247	0	3	3	3
68 PERKINS	51	150	159	210	14	30	35	49
69 PHELPS	109	463	463	572	3	6	6	9
70 PIERCE	54	318	335	389	0	0	0	0
71 PLATTE	301	1,094	1,094	1,395	7	60	60	67
72 POLK	57	242	276	333	0	2	2	2
73 RED WILLOW	146	552	611	757	0	0	0	0
74 RICHARDSON	133	404	434	567	5	4	5	10
75 ROCK	36	129	129	165	0	0	0	0
76 SALINE	94	515	553	647	3	9	9	12
77 SARPY	684	1,399	1,430	2,114	197	101	102	299
78 SAUNDERS	126	661	701	827	0	0	0	0
79 SCOTTS BLUFF	548	1,521	1,568	2,116	20	43	44	64
80 SEWARD	108	483	549	657	5	8	8	13
81 SHERIDAN	82	374	383	465	21	0	0	21
82 SHERMAN	69	164	180	249	0	1	1	1
83 SIOUX	23	30	34	57	1	1	1	2
84 STANTON	33	137	145	178	5	8	10	15
85 THAYER	94	438	438	532	0	3	3	3
86 THOMAS	13	47	47	60	0	1	1	1
87 THURSTON	35	199	209	244	2	11	12	14
88 VALLEY	76	245	267	343	0	0	0	0
89 WASHINGTON	127	494	509	636	11	26	34	45
90 WAYNE	78	358	374	452	1	8	8	9
91 WEBSTER	27	195	214	241	0	0	0	0
92 WHEELER	7	38	37	44	0	0	0	0
93 YORK	170	690	725	895	15	15	16	31
STATE TOTALS	12,844	48,968	50,938	63,782	1,494	3,358	3,410	4,904

Table 20 2002 Record Counts (continued)

County Number & Name	Total Mineral Producing	Total Mineral Nonproduc.	TOTAL TAXABLE RECORDS	EXEMPT Parcels	TIF Parcels Community Reovel. w/Tax Increment Financ.
1 ADAMS	0	0	15,339	1,255	174
2 ANTELOPE	0	0	6,796	505	1
3 ARTHUR	0	0	1,077	0	0
4 BANNER	102	118	1,956	0	0
5 BLAINE	0	0	1,495	60	0
6 BOONE	0	0	5,445	267	0
7 BOX BUTTE	0	0	8,055	470	0
8 BOYD	0	0	3,528	181	0
9 BROWN	0	0	4,827	516	0
10 BUFFALO	1	276	20,659	1,016	368
11 BURT	0	0	6,598	0	0
12 BUTLER	0	0	7,348	679	1
13 CASS	0	0	18,230	1,581	4
14 CEDAR	0	0	7,826	314	0
15 CHASE	5	29	4,677	324	0
16 CHERRY	0	6	14,053	810	0
17 CHEYENNE	350	203	8,847	745	46
18 CLAY	0	0	7,690	549	5
19 COLFAX	0	0	7,593	192	1
20 CUMING	0	0	8,355	120	1
21 CUSTER	0	0	13,912	685	2
22 DAKOTA	0	0	9,624	438	594
23 DAWES	25	15	7,049	483	5
24 DAWSON	0	1	14,356	1,167	25
25 DEUEL	13	7	2,376	12	0
26 DIXON	0	0	5,359	534	1
27 DODGE	0	0	18,881	632	0
28 DOUGLAS	0	0	172,858	15,486	450
29 DUNDY	84	106	3,724	139	0
30 FILLMORE	0	0	6,469	275	2
31 FRANKLIN	0	0	4,702	552	0
32 FRONTIER	3	0	4,439	385	2
33 FURNAS	9	0	6,046	635	2
34 GAGE	0	0	15,568	1,294	2
35 GARDEN	11	8	4,336	90	0
36 GARFIELD	0	0	2,379	140	0
37 GOSPER	0	1	2,773	233	0
38 GRANT	0	0	1,667	129	0
39 GREELEY	0	0	3,291	193	0
40 HALL	0	0	24,143	893	5
41 HAMILTON	0	0	7,360	306	2
42 HARLAN	5	0	4,835	89	0
43 HAYES	24	0	2,352	80	0
44 HITCHCOCK	151	23	4,176	267	0
45 HOLT	0	0	12,151	380	12
46 HOOKER	0	0	1,655	15	0
47 HOWARD	0	0	5,625	299	0
48 JEFFERSON	0	0	7,023	371	0
49 JOHNSON	0	0	4,297	349	1
50 KEARNEY	0	0	5,522	201	0
51 KEITH	0	66	9,367	650	15
52 KEYA PAHA	0	0	2,365	155	0
53 KIMBALL	258	246	4,798	420	1
54 KNOX	0	0	10,804	1,179	1
55 LANCASTER	0	0	92,572	3,167	1,425
56 LINCOLN	4	11	21,870	1,445	8
57 LOGAN	0	14	1,431	33	0
58 LOUP	0	0	1,778	192	0
59 MADISON	0	0	16,989	967	48
60 MCPHERSON	0	0	1,593	35	0
61 MERRICK	0	4	6,757	4	2
62 MORRILL	66	42	4,311	0	0
63 NANCE	0	0	3,975	403	1
64 NEMAHA	0	0	5,966	371	0
65 NUCKOLLS	0	0	5,563	881	0
66 OTOE	0	0	11,033	980	1
67 PAWNEE	0	0	3,896	165	0
68 PERKINS	0	0	4,446	228	0
69 PHELPS	0	0	6,972	285	10
70 PIERCE	0	0	5,947	137	1
71 PLATTE	0	0	17,300	580	0
72 POLK	0	0	5,711	386	302
73 RED WILLOW	63	0	8,737	746	0
74 RICHARDSON	19	74	8,767	699	0
75 ROCK	0	0	3,071	281	0
76 SALINE	0	0	9,324	825	0
77 SARPY	0	0	46,288	1,335	26
78 SAUNDERS	0	0	14,401	639	0
79 SCOTTS BLUFF	51	6	20,045	1,339	760
80 SEWARD	0	0	9,604	519	0
81 SHERIDAN	0	0	8,220	633	0
82 SHERMAN	0	0	3,870	236	0
83 SIOUX	2	1	4,213	492	0
84 STANTON	0	0	5,292	205	0
85 THAYER	0	0	6,378	460	0
86 THOMAS	0	32	1,618	5	0
87 THURSTON	0	0	4,036	1,239	0
88 VALLEY	0	0	4,140	475	1
89 WASHINGTON	0	1	11,733	522	0
90 WAYNE	0	0	5,624	329	3
91 WEBSTER	0	0	4,374	264	1
92 WHEELER	0	0	1,776	75	0
93 YORK	0	0	9,712	481	484
STATE TOTALS	1,246	1,290	976,009	60,798	4,796

Table 20 2002 Record Counts (continued)

County Number & Name	Acres Irrigated	Acres Dryland	Acres Grassland	Acres Other agclassif	Total Agland Acres (taxable)	Acres Road&Ditch	Acres Exempt
1 ADAMS	179,141.00	90,622.23	55,371.38	3,046.09	328,180.70	7,493.86	157.51
2 ANTELOPE	218,268.62	128,986.78	161,145.07	14,237.85	522,638.34	10,922.59	3,966.39
3 ARTHUR	11,757.00	0.00	441,575.00	4,141.00	457,473.00	1,925.00	0.00
4 BANNER	25,272.88	121,831.21	313,766.61	6,426.07	467,296.77	3,194.18	0.00
5 BLAINE	9,399.00	1,574.00	424,159.00	6,702.00	441,833.00	4.00	10,682.00
6 BOONE	149,276.23	136,328.68	129,000.18	7,165.50	421,770.61	7,606.06	0.00
7 BOX BUTTE	136,899.00	212,942.00	303,446.00	8,283.00	661,570.00	6,817.00	6,343.00
8 BOYD	5,581.30	98,079.84	221,568.70	5,826.78	331,056.62	2,985.77	190.66
9 BROWN	54,644.00	4,902.00	682,548.00	24,512.00	766,606.00	3,956.00	9,094.00
10 BUFFALO	209,190.00	95,037.00	218,930.00	13,433.00	536,589.00	10,077.00	4,354.00
11 BURT	53,623.70	196,971.21	37,556.18	4,694.88	292,845.97	6,386.94	0.00
12 BUTLER	102,131.00	182,964.00	58,767.00	7,727.00	351,589.00	8,112.00	3,318.00
13 CASS	2,292.00	259,014.00	40,557.00	10,977.00	312,840.00	5,730.00	165.00
14 CEDAR	77,550.28	258,607.64	101,613.97	4,970.70	442,742.60	8,956.34	0.00
15 CHASE	187,764.00	114,421.00	250,436.00	1,220.00	553,841.00	5,547.00	1.00
16 CHERRY	32,172.00	30,952.00	3,473,138.00	53,039.00	3,589,302.00	10,411.00	6,976.00
17 CHEYENNE	55,664.00	437,179.00	198,252.00	40,887.00	731,982.00	9,150.00	0.00
18 CLAY	192,795.97	77,327.53	28,959.84	4,378.25	303,461.60	8,274.95	6,854.94
19 COLFAX	57,668.25	65,985.24	41,936.34	1,423.49	167,013.32	5,460.97	1,680.47
20 CUMING	39,437.83	267,555.97	28,595.97	12,525.12	348,114.90	7,392.03	401.56
21 CUSTER	206,840.22	191,771.71	1,205,251.78	10,350.15	1,614,213.86	16,256.64	4,758.99
22 DAKOTA	14,289.00	101,789.00	28,880.00	5,718.00	150,676.00	2,314.00	33.00
23 DAWES	12,078.33	120,937.59	657,176.52	5,645.88	795,838.32	5,777.35	77,698.29
24 DAWSON	268,770.81	41,317.01	274,627.77	25,885.81	610,601.40	8,834.23	0.60
25 DEUEL	19,331.90	180,807.29	69,164.31	236.60	269,540.11	0.00	0.00
26 DIXON	20,174.88	193,440.88	60,871.34	9,742.03	284,229.13	5,351.58	5,743.10
27 DODGE	89,566.00	181,872.00	17,781.00	18,886.00	308,105.00	7,107.00	0.00
28 DOUGLAS	10,829.17	62,442.46	6,356.56	4,585.63	84,213.82	1,313.94	1,052.90
29 DUNDY	119,255.00	101,001.00	353,033.00	4,306.00	577,595.00	5,066.00	216.00
30 FILLMORE	188,953.20	119,159.47	31,256.12	4,379.10	343,747.89	8,107.95	971.22
31 FRANKLIN	98,108.11	72,610.17	174,522.79	5,169.56	350,410.63	5,978.31	4,395.24
32 FRONTIER	63,121.00	172,359.00	358,225.00	1,017.00	594,722.00	0.00	0.00
33 FURNAS	56,519.26	194,900.67	176,105.77	13,481.57	441,007.27	7,512.87	5,075.44
34 GAGE	46,426.27	339,373.13	110,490.58	8,735.13	505,025.12	11,506.07	0.00
35 GARDEN	35,880.29	109,506.47	867,860.95	23,156.23	1,036,403.94	2,994.87	158.90
36 GARFIELD	16,916.00	10,469.00	311,946.00	18,895.00	358,226.00	1,879.00	2,190.00
37 GOSPER	83,210.00	60,393.00	137,077.00	789.00	281,469.00	4,776.00	5,832.00
38 GRANT	2,206.00	0.00	486,068.00	9,512.00	497,786.00	1,208.00	1,297.00
39 GREELEY	73,882.00	48,399.00	226,219.00	3,706.00	352,207.00	4,243.00	1,562.00
40 HALL	204,325.00	26,724.00	58,292.00	11,840.00	301,180.00	6,819.00	4,577.00
41 HAMILTON	248,539.90	43,194.83	28,171.08	4,831.95	324,737.76	7,367.90	1,181.07
42 HARLAN	80,891.00	107,664.00	124,341.00	5,517.00	318,412.00	6,751.00	1.00
43 HAYES	42,130.00	144,111.00	266,446.00	816.00	453,503.00	5,255.00	550.00
44 HITCHCOCK	35,824.00	189,774.00	202,433.00	6,632.00	434,663.00	5,318.00	830.00
45 HOLT	235,189.00	90,774.00	1,109,149.00	69,357.00	1,504,469.00	18,497.00	126.00
46 HOOKER	3,478.00	0.00	452,058.00	469.00	456,005.00	0.00	0.00
47 HOWARD	102,319.00	57,156.00	174,654.00	5,991.00	340,120.00	6,998.00	74.00
48 JEFFERSON	63,398.14	162,855.70	107,862.28	6,237.96	340,354.08	7,044.34	0.00
49 JOHNSON	12,830.27	130,949.79	79,735.96	1,459.99	224,976.01	4,935.81	922.16
50 KEARNEY	203,681.79	62,323.14	43,951.96	3,178.46	313,135.35	6,462.94	3,671.03
51 KEITH	93,509.00	130,090.00	398,730.00	16,201.00	638,530.00	5,159.00	42,353.00
52 KEYA PAHA	16,293.00	36,725.00	428,774.00	2,010.00	483,803.00	3,185.00	523.00
53 KIMBALL	34,853.25	268,844.93	280,237.02	7,294.30	591,229.50	5,330.21	0.00
54 KNOX	47,772.59	234,133.83	341,929.06	34,582.38	658,417.86	11,877.71	20,767.01
55 LANCASTER	14,363.96	311,931.09	76,434.84	12,744.74	415,474.63	6,891.07	26,929.05
56 LINCOLN	209,477.30	122,538.75	1,215,174.39	33,516.36	1,580,706.81	17,465.18	23,180.87
57 LOGAN	18,430.00	22,395.00	322,223.00	2,382.00	365,430.00	0.00	6.00
58 LOUP	13,804.22	9,745.47	321,030.36	4,959.25	349,539.30	1,086.16	11,703.01
59 MADISON	91,536.00	179,134.00	53,757.00	6,009.00	330,437.00	7,298.00	29.00
60 MCPHERSON	12,830.00	4,227.00	528,409.00	4,612.00	550,079.00	1,542.00	0.00
61 MERRICK	168,919.07	30,512.18	78,106.52	7,408.82	284,946.58	5,398.34	3,180.05
62 MORRILL	114,299.77	74,578.66	690,105.36	20,809.73	899,793.52	7,189.90	3,121.75
63 NANCE	61,898.31	82,124.24	117,729.04	6,347.76	268,099.35	5,812.67	3,268.27
64 NEMAHA	2,804.00	184,732.00	49,991.00	3,955.00	241,481.00	4,846.00	308.00
65 NUCKOLLS	56,570.90	162,311.54	129,359.07	811.62	349,053.14	8,625.98	1,696.59
66 OTOE	3,762.00	280,150.00	71,072.00	6,940.00	361,924.00	7,322.00	0.00
67 PAWNEE	467.00	139,276.00	118,162.00	2,927.00	260,832.00	5,161.00	0.00
68 PERKINS	132,287.00	322,833.00	87,805.00	6,093.00	549,018.00	9,153.00	285.00
69 PHELPS	243,668.44	27,676.13	43,091.94	3,678.79	318,115.30	6,850.18	15,262.93
70 PIERCE	119,804.00	145,465.00	73,726.00	4,575.00	343,570.00	7,878.00	0.00
71 PLATTE	159,996.91	172,503.91	51,066.75	6,876.10	390,443.67	8,385.67	0.00
72 POLK	143,878.00	72,802.00	44,828.00	1,717.00	263,225.00	5,707.00	18.00
73 RED WILLOW	58,039.00	179,114.00	193,308.00	5,047.00	435,507.00	7,229.00	0.00
74 RICHARDSON	1,958.00	233,020.00	76,916.00	16,903.00	328,798.00	5,898.00	2,123.00
75 ROCK	45,008.50	3,615.00	567,977.69	14,528.00	631,129.19	3,059.17	4,506.99
76 SALINE	90,318.00	186,147.00	65,031.00	1,970.00	343,466.00	7,680.00	0.00
77 SARPY	5,485.00	77,644.00	9,385.00	7,090.00	99,603.00	2,335.00	208.00
78 SAUNDERS	55,677.00	301,543.00	59,056.00	11,618.00	427,894.00	9,676.00	471.00
79 SCOTTS BLUFF	172,013.00	34,061.00	190,332.00	12,837.00	409,242.00	6,281.00	3,454.00
80 SEWARD	112,394.00	157,837.00	52,559.00	6,207.00	328,996.00	6,688.00	416.00
81 SHERIDAN	61,375.00	170,813.00	1,274,169.00	43,765.00	1,550,122.00	6,359.00	364.00
82 SHERMAN	72,392.00	55,299.00	209,710.00	5,023.00	342,424.00	8,241.00	9,020.00
83 SIOUX	40,782.00	42,748.00	1,073,709.00	45,739.00	1,202,978.00	3,909.00	108,555.00
84 STANTON	24,516.43	162,074.16	62,285.71	12,357.34	261,233.64	6,653.97	1,350.18
85 THAYER	121,711.59	138,881.36	81,976.13	3,239.35	345,808.43	8,042.26	0.00
86 THOMAS	3,049.00	0.00	368,789.00	2,084.00	373,923.00	29.00	2.00
87 THURSTON	9,307.98	154,642.98	14,490.24	6,608.51	185,049.71	3,635.97	55,637.03
88 VALLEY	84,675.00	49,408.00	208,493.00	3,924.00	346,500.00	5,057.00	6,838.00
89 WASHINGTON	11,072.00	170,463.00	16,090.00	15,472.00	213,096.00	3,720.00	640.00
90 WAYNE	30,264.34	203,764.03	28,532.54	2,870.94	265,431.86	6,114.21	0.00
91 WEBSTER	53,975.00	118,265.00	170,788.00	8,118.00	351,146.00	8,972.00	0.00
92 WHEELER	58,650.03	16,055.90	278,076.86	8,779.02	361,561.82	1,781.55	516.02
93 YORK	237,248.00	74,034.00	27,159.00	3,893.00	342,334.00	8,107.00	425.00
STATE TOTALS	7,570,627.19	11,643,515.80	25,961,904.53	960,666.79	46,136,711.43	567,710.69	524,259.22

Table 20 2002 Record Counts (continued)

County Number & Name	Parcels		Acres		Personal Property Schedules		
	Special Value (greenbelt)	Special Value (greenbelt)	Game&Parks WildLife Inlieu	Game&Parks WildLife Inlieu	PP Comm. #of sched.	PP Agric. #of sched.	Total PP Schedules
1 ADAMS	0	0.00	2	231.56	1,135	879	2,014
2 ANTELOPE	0	0.00	8	978.12	350	914	1,264
3 ARTHUR	0	0.00	0	0.00	26	97	123
4 BANNER	0	0.00	10	2,328.17	74	171	245
5 BLAINE	0	0.00	0	0.00	21	100	121
6 BOONE	0	0.00	0	0.00	366	1,022	1,388
7 BOX BUTTE	0	0.00	0	0.00	512	554	1,066
8 BOYD	0	0.00	2	225.30	163	308	471
9 BROWN	0	0.00	15	3,942.00	235	355	590
10 BUFFALO	0	0.00	0	0.00	1,346	1,052	2,398
11 BURT	0	0.00	0	0.00	542	606	1,148
12 BUTLER	0	0.00	3	320.00	290	889	1,179
13 CASS	5,005	322,241.00	10	730.00	645	509	1,154
14 CEDAR	0	0.00	4	379.60	429	1,039	1,468
15 CHASE	0	0.00	0	0.00	276	486	762
16 CHERRY	0	0.00	16	3,486.00	259	490	749
17 CHEYENNE	0	0.00	0	0.00	1,066	520	1,586
18 CLAY	0	0.00	19	1,326.20	580	940	1,520
19 COLFAX	0	0.00	0	0.00	448	710	1,158
20 CUMING	42	1,808.76	2	82.93	548	965	1,513
21 CUSTER	0	0.00	0	0.00	660	975	1,635
22 DAKOTA	52	2,037.00	1	40.00	551	217	768
23 DAWES	0	0.00	9	7.63	304	379	683
24 DAWSON	33	4,353.82	2	212.43	878	945	1,823
25 DEUEL	0	0.00	0	0.00	115	183	298
26 DIXON	0	0.00	0	0.00	230	460	690
27 DODGE	2,698	220,416.00	3	287.00	1,368	787	2,155
28 DOUGLAS	1,684	84,213.82	0	0.00	13,803	345	14,148
29 DUNDY	0	0.00	0	0.00	268	317	585
30 FILLMORE	0	0.00	4	583.10	323	1,006	1,329
31 FRANKLIN	0	0.00	0	0.00	150	511	661
32 FRONTIER	0	0.00	0	0.00	168	427	595
33 FURNAS	465	29,848.82	0	0.00	284	443	727
34 GAGE	3,744	369,972.91	6	330.79	770	973	1,743
35 GARDEN	95	7,354.30	0	0.00	151	287	438
36 GARFIELD	0	0.00	0	0.00	137	212	349
37 GOSPER	0	0.00	0	0.00	106	319	425
38 GRANT	0	0.00	8	475.00	52	95	147
39 GREELEY	0	0.00	0	0.00	120	401	521
40 HALL	0	0.00	2	117.00	1,824	816	2,640
41 HAMILTON	0	0.00	9	808.30	461	939	1,400
42 HARLAN	0	0.00	0	0.00	231	480	711
43 HAYES	0	0.00	2	98.00	56	286	342
44 HITCHCOCK	0	0.00	0	0.00	362	340	702
45 HOLT	0	0.00	5	740.00	623	1,428	2,051
46 HOOKER	0	0.00	0	0.00	42	49	91
47 HOWARD	0	0.00	4	601.00	218	684	902
48 JEFFERSON	0	0.00	18	2,483.52	358	630	988
49 JOHNSON	0	0.00	19	1,907.46	193	363	556
50 KEARNEY	0	0.00	0	0.00	293	781	1,074
51 KEITH	28	5,587.00	5	0.00	582	441	1,023
52 KEYA PAHA	0	0.00	5	1,164.00	61	233	294
53 KIMBALL	0	0.00	0	0.00	632	264	896
54 KNOX	0	0.00	5	880.00	526	1,027	1,553
55 LANCASTER	6,076	418,540.89	0	0.00	6,957	1,007	7,964
56 LINCOLN	0	0.00	16	2,088.61	1,143	1,019	2,162
57 LOGAN	0	0.00	0	0.00	33	110	143
58 LOUP	0	0.00	13	1,592.20	23	129	152
59 MADISON	0	0.00	9	1,044.00	1,696	916	2,612
60 MCPHERSON	0	0.00	0	0.00	12	98	110
61 MERRICK	0	0.00	2	214.67	362	863	1,225
62 MORRILL	0	0.00	1	440.00	239	470	709
63 NANCE	0	0.00	9	1,145.58	155	455	610
64 NEMAHA	0	0.00	6	150.00	344	356	700
65 NUCKOLLS	0	0.00	1	38.56	289	552	841
66 OTOE	1,629	168,629.00	0	0.00	733	654	1,387
67 PAWNEE	0	0.00	10	1,408.00	146	305	451
68 PERKINS	0	0.00	0	0.00	193	498	691
69 PHELPS	0	0.00	0	0.00	555	742	1,297
70 PIERCE	0	0.00	0	0.00	349	846	1,195
71 PLATTE	0	0.00	13	1,937.97	1,178	1,174	2,352
72 POLK	0	0.00	2	79.00	268	782	1,050
73 RED WILLOW	0	0.00	0	0.00	703	434	1,137
74 RICHARDSON	0	0.00	14	691.00	330	514	844
75 ROCK	0	0.00	3	337.00	100	284	384
76 SALINE	1	112.00	2	0.00	507	765	1,272
77 SARPY	1,523	101,147.00	0	0.00	2,455	224	2,679
78 SAUNDERS	4,703	358,883.00	10	723.00	544	927	1,471
79 SCOTTS BLUFF	842	89,843.00	15	4,390.00	1,391	793	2,184
80 SEWARD	788	88,521.00	14	1,380.00	700	982	1,682
81 SHERIDAN	0	0.00	4	0.00	331	607	938
82 SHERMAN	0	0.00	0	0.00	182	539	721
83 SIOUX	0	0.00	0	0.00	67	332	399
84 STANTON	0	0.00	19	1,889.88	150	509	659
85 THAYER	0	0.00	16	1,283.23	347	708	1,055
86 THOMAS	0	0.00	0	0.00	34	58	92
87 THURSTON	0	0.00	0	0.00	235	352	587
88 VALLEY	0	0.00	0	0.00	262	497	759
89 WASHINGTON	3,498	218,447.00	0	0.00	703	545	1,248
90 WAYNE	0	0.00	0	0.00	433	595	1,028
91 WEBSTER	65	392.00	3	449.00	179	421	600
92 WHEELER	0	0.00	0	0.00	50	210	260
93 YORK	0	0.00	8	1,098.00	747	1,084	1,831
STATE TOTALS	32,971	2,492,348.32	388	47,144.81	61,336	53,005	114,341

Table 21 2002 In Lieu of Taxes for Public Power Districts and Other In Lieu of Tax Payments

County Number & Name	PUBLIC POWER DISTRICTS				Other ⁽¹⁾
	City Occupation Tax	Fixed In Lieu	5% Gross Receipts	Total In Lieu Tax Payments	In Lieu Tax Payments
1 ADAMS	0.00	313.60	47,628.63	47,942.23	895.00
2 ANTELOPE	0.00	2,003.93	76,533.68	78,537.61	3,243.86
3 ARTHUR	0.00	0.00	0.00	0.00	
4 BANNER	0.00	7.88	0.00	7.88	
5 BLAINE	0.00	0.00	5,145.15	5,145.15	
6 BOONE	0.00	5,155.78	84,755.51	89,911.29	2,521.93
7 BOX BUTTE	309.07	0.00	0.00	309.07	
8 BOYD	0.00	2,712.40	28,728.21	31,440.61	2,003.45
9 BROWN	0.00	3,231.67	77,768.84	81,000.51	10,479.38
10 BUFFALO	0.00	10,215.33	1,170,811.41	1,181,026.74	24,882.45
11 BURT	0.00	3,257.74	102,742.10	105,999.84	2,901.79
12 BUTLER	0.00	1,261.34	36,888.46	38,149.80	19,594.44
13 CASS	0.00	12,596.55	341,227.87	353,824.42	20,274.19
14 CEDAR	0.00	2,814.61	87,387.62	90,202.23	4,046.73
15 CHASE	0.00	0.00	0.00	0.00	
16 CHERRY	0.00	859.72	5,046.69	5,906.41	21,207.55
17 CHEYENNE	0.00	0.00	55,213.36	55,213.36	
18 CLAY	0.00	3,126.04	81,083.81	84,209.85	13,627.05
19 COLFAX	0.00	550.68	23,665.72	24,216.40	10,364.56
20 CUMING	0.00	393.19	45,524.05	45,917.24	3,391.77
21 CUSTER	0.00	262.52	13,227.18	13,489.70	29,660.35
22 DAKOTA	0.00	1,368.86	69,953.32	71,322.18	3,285.34
23 DAWES	0.00	13,153.22	197,336.28	210,489.50	9,162.92
24 DAWSON	0.00	10,212.80	45,845.58	56,058.38	43,619.33
25 DEUEL	0.00	654.98	13,780.64	14,435.62	
26 DIXON	0.00	2,531.88	69,147.71	71,679.59	124.02
27 DODGE	0.00	7,490.08	136,106.85	143,596.93	39,193.76
28 DOUGLAS	322,775.10	640,355.34	14,459,862.75	15,422,993.19	
29 DUNDY	0.00	0.00	4,869.93	4,869.93	4,830.40
30 FILLMORE	0.00	2,474.58	132,107.72	134,582.30	6,865.48
31 FRANKLIN	0.00	703.40	12,152.60	12,856.00	
32 FRONTIER	0.00	292.46	14,813.90	15,106.36	
33 FURNAS	0.00	860.26	12,969.05	13,829.31	0.00
34 GAGE	0.00	4,654.20	80,664.91	85,319.11	6,362.21
35 GARDEN	0.00	459.01	39,116.67	39,575.68	
36 GARFIELD	0.00	14.28	0.00	14.28	7,982.49
37 GOSPER	0.00	1,368.54	18,060.01	19,428.55	1,371.11
38 GRANT	0.00	0.00	0.00	0.00	354.57
39 GREELEY	0.00	1,380.08	34,347.90	35,727.98	
40 HALL	0.00	1,351.48	79,751.12	81,102.60	10,510.89
41 HAMILTON	0.00	2,449.76	155,300.02	157,749.78	7,491.98
42 HARLAN	0.00	2,534.44	72,948.42	75,482.86	
43 HAYES	0.00	0.00	9,727.13	9,727.13	88.00
44 HITCHCOCK	0.00	314.00	30,800.48	31,114.48	
45 HOLT	0.00	6,270.59	207,898.85	214,169.44	2,178.02
46 HOOKER	0.00	0.00	0.00	0.00	
47 HOWARD	0.00	3,025.59	0.00	3,025.59	3,672.18
48 JEFFERSON	0.00	441.56	32,854.27	33,295.83	24,733.18
49 JOHNSON	0.00	208.50	28,308.96	28,517.46	15,433.78
50 KEARNEY	0.00	398.94	21,689.83	22,088.77	
51 KEITH	0.00	11,229.90	213,065.71	224,295.61	
52 KEYA PAHA	0.00	347.16	9,302.57	9,649.73	4,336.04
53 KIMBALL	0.00	0.00	0.00	0.00	
54 KNOX	0.00	4,699.59	161,641.23	166,340.82	15,718.15
55 LANCASTER	0.00	139.44	57,817.72	57,957.16	81,669.22
56 LINCOLN	0.00	1,960.16	74,194.97	76,155.13	56,848.37
57 LOGAN	0.00	0.00	9,110.50	9,110.50	
58 LOUP	0.00	0.00	6,705.52	6,705.52	3,948.07
59 MADISON	0.00	14,449.94	851,792.28	866,242.22	7,881.86
60 MCPHERSON	0.00	0.00	0.00	0.00	
61 MERRICK	0.00	3,041.60	49,618.24	52,659.84	681.38
62 MORRILL	0.00	601.10	3,644.10	4,245.20	1,053.12
63 NANCE	0.00	6,445.84	52,635.16	59,081.00	9,365.13
64 NEMAHA	0.00	1,756.26	22,202.53	23,958.79	15,108.05
65 NUCKOLLS	0.00	910.82	26,937.63	27,848.45	151.88
66 OTOE	0.00	9,293.44	9,063.31	18,356.75	16,545.07
67 PAWNEE	0.00	2,518.86	54,027.89	56,546.75	15,558.55
68 PERKINS	0.00	1,188.79	0.00	1,188.79	
69 PHELPS	0.00	547.73	45,933.48	46,481.21	
70 PIERCE	0.00	428.88	38,084.66	38,513.54	
71 PLATTE	0.00	9,798.99	626,650.85	636,449.84	20,507.39
72 POLK	0.00	1,220.89	54,062.77	55,283.66	1,033.54
73 RED WILLOW	0.00	9,440.60	331,499.99	340,940.59	
74 RICHARDSON	0.00	2,873.43	65,629.27	68,502.70	23,226.56
75 ROCK	0.00	259.50	32,251.72	32,511.22	1,026.59
76 SALINE	0.00	2,383.85	20,103.57	22,487.42	2,780.78
77 SARPY	0.00	31,612.40	1,548,474.18	1,580,086.58	10,254.34
78 SAUNDERS	175.00	5,819.38	190,887.25	196,881.63	6,339.60
79 SCOTTS BLUFF	0.00	16,984.72	542,076.88	559,061.60	15,517.45
80 SEWARD	0.00	2,802.05	128,729.80	131,531.85	14,003.24
81 SHERIDAN	0.00	1,494.06	111,875.85	113,369.91	5,591.50
82 SHERMAN	969.99	0.00	56,862.16	57,832.15	3,696.47
83 SIOUX	0.00	8.83	0.00	8.83	
84 STANTON	0.00	649.32	55,941.39	56,590.71	7,634.85
85 THAYER	0.00	3,340.93	40,092.23	43,433.16	15,542.13
86 THOMAS	0.00	12,541.35	0.00	12,541.35	
87 THURSTON	0.00	2,463.68	15,140.43	17,604.11	
88 VALLEY	700.88	1,260.26	0.00	1,961.14	16,946.10
89 WASHINGTON	0.00	8,153.82	345,721.96	353,875.78	40,138.00
90 WAYNE	0.00	59.80	0.00	59.80	
91 WEBSTER	0.00	140.83	20,965.30	21,106.13	6,052.25
92 WHEELER	0.00	953.81	8,557.17	9,510.98	
93 YORK	0.00	7,678.68	429,277.33	436,956.01	8,343.10
STATE TOTALS	324,930.04	935,232.50	24,574,370.79	25,834,533.33	783,852.94

(1) Other, includes in lieu tax payments for hospitals, game & parks, and housing authority

Table 22 History of Car Line and Air Carrier Taxes Distributed to Counties

Assessment Year ⁽¹⁾	Car Line ⁽²⁾			Air Carrier ⁽³⁾		
	1st Half	2nd Half	Total	1st Half	2nd Half	Total
1994	1,398,482.87	584,170.36	1,982,653.23	994,861.87	607,750.80	1,602,612.67
1995	1,739,756.77	717,368.93	2,457,125.70	715,955.22	578,273.53	1,294,228.75
1996	2,352,958.27	1,010,499.52	3,363,457.79	740,739.01	487,503.22	1,228,242.23
1997	2,362,826.29	1,127,069.25	3,489,895.54	689,987.22	572,655.82	1,262,643.04
1998	2,468,223.48	1,184,931.17	3,653,154.65	513,724.46	363,628.42	877,352.88
1999	3,203,584.81	990,785.13	4,194,369.94	493,794.15	437,831.14	931,625.29
2000	3,212,168.28	1,597,983.57	4,810,151.85	669,866.75	497,664.68	1,167,531.43
2001	3,181,017.30	1,066,424.24	4,247,441.54	976,986.57	989,783.42	1,966,769.99
2002	(4)					

(1) Distribution of taxes occurs in the year following the assessment year

(2) Car Line taxes are distributed to counties' political subdivisions based upon railroad taxes levied, per Section 77-684.

(3) Air Carrier taxes are distributed to county's general fund based upon all taxes levied for the county vs. state, per Section 77-1250.

(4) 2002 car line & air carrier taxes distributed in 2003, information not available yet.

**Table 23 History of School Adjusted Value, certified by the Property Tax Administrator
to Department of Education, per Section 79-1016**

STATE TOTALS: School Adjusted Value excluding duplication of elementary schools joined w/Class VI

Year	Estimated Motor Vehicle	Total Unadjusted Value	Annual %chg Unadjust val	Adjustment Amount	Annual %chg Adjustment amt	% Adjustment Amount is of Unadjust. Value	Total Adjusted Value	Annual %chg Adjusted val	Used in State Aid Calculations
1994	5,357,528,588	60,778,972,918		6,969,089,593		11.47%	67,748,062,511		1994-1995
1995	5,765,882,347	66,398,146,504	9.25%	3,090,158,823	-55.66%	4.65%	69,488,305,357	2.57%	1995-1996 and 1996-1997
1996	6,112,059,322	70,197,463,371	5.72%	3,905,725,285	26.39%	5.56%	74,103,188,661	6.64%	1997-1998
1997(1)	6,871,672,938	75,794,711,084	7.97%	3,736,678,421	-4.33%	4.93%	79,531,389,509	7.33%	1998-1999
1998(1)		74,666,790,310	-1.49%	3,489,818,267	-6.61%	4.67%	78,156,608,619	-1.73%	1999-2000
1999		81,116,924,861	8.64%	4,267,228,667	22.28%	5.26%	85,384,153,530	9.25%	2000-2001
2000		88,319,139,351	8.88%	3,430,279,674	-19.61%	3.88%	91,749,419,034	7.45%	2001-2002
2001		93,960,451,751	6.39%	4,455,945,098	29.90%	4.74%	98,416,396,796	7.27%	2002-2003
2002		98,146,178,297	4.45%	5,230,423,368	17.38%	5.33%	103,376,601,641	5.04%	2003-2004

STATE TOTALS: School adjusted value for all base schools & Class VI schools as certified to Department of Education (2)

Year	Estimated Motor Vehicle	Total Unadjusted Value		Adjustment Amount		% Adjustment Amount is of Unadjust. Value	Total Adjusted Value		Used in State Aid Calculations
1994	5,570,422,180	64,371,048,639		7,470,595,719		11.61%	71,841,644,358		1994-1995
1995	6,001,226,457	70,179,878,286		3,313,616,479		4.72%	73,493,494,765		1995-1996 and 1996-1997
1996	6,354,261,702	74,210,655,384		4,174,661,661		5.63%	78,385,317,052		1997-1998
1997(1)	7,146,661,306	80,084,597,857		3,939,315,885		4.92%	84,023,913,738		1998-1999
1998(1)		78,602,432,399		3,657,935,380		4.65%	82,260,367,820		1999-2000
1999		84,872,895,838		4,478,727,183		5.28%	89,351,623,009		2000-2001
2000		92,344,926,091		3,600,247,328		3.90%	95,945,173,434		2001-2002
2001		98,251,818,396		4,739,041,397		4.82%	102,990,859,738		2002-2003
2002		102,683,147,135		5,465,965,464		5.32%	108,149,112,575		2003-2004

NOTES FOR CHARTS:

- 1) All years 1997 and prior, include estimated motor vehicle value; 1998 does not include motor vehicle value per LB 271 tax policy changes.
- 2) All years certified to Department of Education include all base schools Class I through V and Class VI high schools.
- 3) Unadjusted, Adjustment Amount, & Total Adjusted Value reflect all "recertifications" to Department of Education for corrections, appeals, etc.

Table 24 2002 Tax Equalization and Review Commission Levels of Value (2.5% Trimmed Sales)

		Residential			Commercial			Agricultural Unimproved*		
No	County	Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
1	Adams	97	13.20	103.46	100	30.88	118.43	76	18.39	101.52
2	Antelope	100	12.48	98.26	98	22.98	100.26	75	13.96	101.59
3	Arthur	93	15.43	111.31	No	Sales		No	Sales	
4	Banner	**	**	**	No	Sales		74	17.66	95.88
5	Blaine	94	31.41	121.85	No	Sales		74	13.67	93.07
6	Boone	94	23.09	114.17	93	41.13	116.76	75	20.82	97.67
7	Box Butte	93	14.94	101.55	97	40.16	130.12	75	17.86	104.25
8	Boyd	97	19.75	108.48	**	**	**	77	22.43	111.98
9	Brown	92	23.76	110.79	93	24.38	94.62	74	21.05	96.33
10	Buffalo	98	5.32	101.36	99	3.39	99.65	76	7.38	100.46
11	Burt	95	13.12	103.93	94	26.78	98.82	75	15.92	104.10
12	Butler	97	5.95	100.03	96	8.86	102.56	79	17.56	99.58
13	Cass	92	14.27	101.26	96	19.80	100.51	77⁽¹⁾	23.59	107.97
14	Cedar	95	17.79	101.54	95	53.21	153.42	75	15.66	104.55
15	Chase	95	15.61	102.60	96	26.20	104.48	75	18.97	107.24
16	Cherry	99	4.74	99.98	98	11.82	102.72	76	21.84	98.16
17	Cheyenne	98	7.79	100.51	98	13.07	108.38	76	12.32	99.30
18	Clay	94	18.29	104.15	95	23.28	102.54	75	12.83	100.94
19	Colfax	95	14.63	101.41	98	27.94	103.17	75	14.00	99.15
20	Cuming	93	14.18	101.30	96	34.29	109.71	74	13.04	102.54
21	Custer	94	32.41	116.57	97	42.69	107.60	74	15.38	98.29
22	Dakota	95	15.74	101.20	94	26.64	108.05	75	14.41	93.56
23	Dawes	93	16.58	102.33	99	20.21	105.19	75	22.14	106.25
24	Dawson	94	16.64	102.18	100	23.98	103.25	74	22.48	97.47
25	Deuel	94	38.02	120.28	96	16.02	103.30	79	11.34	100.60
26	Dixon	95	24.59	109.50	96	36.42	126.74	75	15.53	97.93
27	Dodge	93	14.73	101.32	96	22.47	98.42	76	20.26	104.36
28	Douglas	93	13.09	101.35	96	28.15	100.50	80⁽²⁾	24.38	114.85
29	Dundy	94	27.86	110.52	96	35.18	108.21	74	16.74	99.50
30	Fillmore	99	13.80	102.40	97	13.05	96.70	74	14.31	102.61
31	Franklin	98	25.30	115.97	99	5.63	103.40	74	14.74	102.40
32	Frontier	97	23.75	102.45	95	30.81	105.54	80	14.94	97.89
33	Furnas	97	27.25	111.51	98	26.08	108.64	77	11.88	97.89
34	Gage	93	20.67	105.06	92	29.71	111.77	76⁽³⁾	15.36	99.11
35	Garden	97	22.71	110.53	96	22.08	94.78	77	15.12	98.39
36	Garfield	96	17.18	108.17	**	**	**	78	16.95	92.35
37	Gosper	92	11.07	102.49	94	7.57	102.76	76	16.16	100.65
38	Grant	93	19.75	97.60	**	**	**	75	4.59	95.93
39	Greeley	98	26.18	107.86	100	35.35	104.18	75	13.82	103.48
40	Hall	96	12.12	100.26	96	23.50	99.90	74	19.31	99.39
41	Hamilton	96	11.00	102.06	95	20.73	106.50	77	10.32	100.10
42	Harlan	95	10.62	102.11	95	9.63	102.46	77	12.06	99.64
43	Hayes	**	**	**	No	Sales		74	17.86	99.42
44	Hitchcock	97	11.21	103.02	99	19.24	106.30	80	14.84	103.05
45	Holt	94	16.25	101.95	95	23.38	70.54	77	20.63	100.49
46	Hooker	99	17.61	104.84	**	**	**	**	**	**
47	Howard	92	23.56	99.50	100	48.96	105.87	74	20.87	98.89
48	Jefferson	94	10.01	102.31	99	12.72	102.17	74	11.04	104.64
49	Johnson	99	16.37	104.10	98	27.32	103.41	78	19.75	106.34
50	Kearney	95	17.59	103.27	96	23.95	106.55	76	14.28	102.87

Table 24 2002 Tax Equalization and Review Commission Levels of Value (2.5% Trimmed Sales)

		Residential			Commercial			Agricultural Unimproved*		
No	County	Med	COD	PRD	Med	COD	PRD	Med	COD	PRD
51	Keith	93	15.18	102.24	93	24.38	108.45	79	11.88	101.81
52	Keya Paha	98	23.56	112.46	99	18.32	100.96	76	15.72	101.71
53	Kimball	99	18.87	107.07	97	23.81	106.38	76	14.63	105.70
54	Knox	92	20.57	103.71	99	24.18	118.79	74	14.20	101.79
55	Lancaster	94	8.25	100.74	94	13.17	103.55	77⁽⁴⁾	24.30	103.50
56	Lincoln	99	11.84	103.04	96	19.87	104.39	76	20.42	104.33
57	Logan	92	21.73	103.24	**	**	**	74	20.91	112.27
58	Loup	99	9.07	108.24	**	**	**	**	**	**
59	Madison	94	11.77	102.26	95	33.95	101.09	76	21.05	108.57
60	McPherson	**	**	**	No	Sales		77	8.72	104.14
61	Merrick	94	15.35	102.06	95	22.15	111.78	76	18.72	104.48
62	Morrill	94	27.50	117.74	94	35.75	160.51	75	30.89	99.58
63	Nance	95	16.67	110.13	100	23.70	114.30	75	13.12	104.15
64	Nemaha	95	8.97	100.63	96	12.56	102.21	75	16.45	101.65
65	Nuckolls	93	18.13	109.36	94	25.98	120.30	79	15.69	105.62
66	Otoe	94	16.10	100.15	98	21.31	111.61	78⁽⁵⁾	20.15	106.53
67	Pawnee	97	49.34	138.27	97	18.12	103.32	79	15.29	98.71
68	Perkins	96	12.46	101.31	95	24.98	89.34	75	10.72	100.93
69	Phelps	98	17.75	107.71	95	24.45	103.92	79	12.91	101.54
70	Pierce	97	15.33	105.20	96	21.07	131.22	77	14.70	102.59
71	Platte	94	10.09	99.86	100	12.01	98.22	74	16.44	102.10
72	Polk	98	7.07	101.49	97	7.27	103.35	75	12.80	101.45
73	Red Willow	94	17.01	103.62	98	17.54	102.80	75	15.78	100.43
74	Richardson	97	23.61	111.26	95	24.38	145.50	75	16.24	104.91
75	Rock	99	10.88	102.86	93	15.31	102.18	75	20.95	114.48
76	Saline	94	13.15	102.93	97	35.86	117.86	75	19.06	106.79
77	Sarpy	97	4.29	100.20	96	10.33	102.62	78⁽⁶⁾	23.92	100.33
78	Saunders	97	22.51	105.61	96	34.84	108.20	77⁽⁷⁾	22.22	103.75
79	Scotts Bluff	96	17.12	104.12	92	27.23	98.27	76	16.81	100.03
80	Seward	95	10.16	101.49	98	13.26	121.26	76⁽⁸⁾	11.43	102.26
81	Sheridan	97	32.72	115.44	95	27.23	104.28	77	19.63	106.31
82	Sherman	100	27.75	118.05	98	10.92	90.23	75	7.71	102.15
83	Sioux	97	10.80	106.07	No	Sales		80	16.75	102.46
84	Stanton	93	15.80	102.64	98	21.73	117.68	77	17.20	99.23
85	Thayer	99	15.70	108.77	94	23.01	102.06	74	14.13	106.93
86	Thomas	93	40.92	127.13	**	**	**	**	**	**
87	Thurston	94	24.28	108.86	94	35.37	133.58	74	11.03	99.53
88	Valley	92	15.23	103.00	94	10.49	101.93	75	16.54	101.44
89	Washington	94	8.64	100.44	98	13.55	100.95	77⁽⁹⁾	23.44	93.81
90	Wayne	92	11.23	101.73	96	20.00	110.52	75	10.87	100.85
91	Webster	100	12.49	102.27	100	14.06	101.86	79	16.81	101.95
92	Wheeler	95	32.29	114.98	**	**	**	74	15.31	98.01
93	York	99	5.05	100.88	100	16.38	100.09	77	8.89	101.54

* When all or a portion of the agricultural and horticultural land values in a county are subject to "Special Valuation" pursuant to Neb. Rev. Stat §77-1343 et. seq. the statistics will be in bold italicized print, please refer to the indicated endnote for an explanation of the reported statistics.

** Insufficient number of sales for reliable statistical analysis.

(see Endnotes following)

Table 24 2002 Tax Equalization and Review Commission Levels of Value (2.5% Trimmed Sales)

*When all or a portion of the agricultural and horticultural land values in a county are subject to "Special Valuation" pursuant to Neb. Rev. Stat §77-1343 et. seq. the statistics will be in bold italicized print, please refer to the indicated endnote for

** Denotes Insufficient number of sales for reliable statistical analysis.

Endnotes:

1. Cass County "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "is not possible with a high degree of certainty" for 2002.

2. Douglas County "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "is not possible with a high degree of certainty" for 2002.

3. Gage County "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "is not possible with a high degree of certainty" for 2002.

4. Lancaster County "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "is not possible with a high degree of certainty" for 2002.

5. Otoe County "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "is not possible with a high degree of certainty" for 2002.

6. Sarpy County "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "is not possible with a high degree of certainty" for 2002.

7. Saunders County "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "is not possible with a high degree of certainty" for 2002.

8. Seward County "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "is not possible with a high degree of certainty" for 2002.

9. Washington County "Recapture Value" statistics reported. "Special Value" reliable statistical analysis, as reported by the Property Tax Administrator, "is not possible with a high degree of certainty" for 2002.

