

LANCASTER COUNTY

TAX RATES FOR TAXPAYERS INSIDE LINCOLN CITY LIMITS	2012/13 RATE	2016/17 RATE	2017/18 RATE	1 YR % CHANGE	5 YR % CHANGE
AGRIC. SOCIETY OF LANCASTER CO.	0.001501	0.001479	0.001409	-4.73%	-6.13%
AIRPORT AUTHORITY	0.000000	0.000000	0.000000	N/A	N/A
CITY OF LINCOLN	0.315800	0.333660	0.316480	-5.15%	0.22%
EDUCATIONAL SERVICE UNIT # 18	0.015000	0.015000	0.015000	0.00%	0.00%
LANCASTER COUNTY	0.284300	0.275300	0.266576	-3.17%	-6.23%
LANCASTER CO. AGRICULTURAL SOCIETY JPA	0.003512	0.003042	0.002789	-8.32%	-20.59%
LANCASTER CO. CORRECTIONAL JPA CITY	0.017672	0.015297	0.014069	-8.03%	-20.39%
LANCASTER CO. CORRECTIONAL JPA COUNTY	0.009940	0.008547	0.007863	-8.00%	-20.90%
LOWER PLATTE SOUTH N.R.D.	0.037750	0.033542	0.032066	-4.40%	-15.06%
PUBLIC BUILDING COMMISSION	0.016660	0.017000	0.017000	0.00%	2.04%
RAILROAD TRANS. SAFETY DIST.	0.010000	0.019000	0.022217	16.93%	122.17%
SCHOOL DISTRICT # 1	1.244705	1.239691	1.238934	-0.06%	-0.46%
SOUTHEAST COMMUNITY COLLEGE	0.062700	0.075200	0.090700	20.61%	44.66%
TOTAL	2.019540	2.036758	2.025103	-0.57%	0.28%

TAX RATES COMMON TO ALL TAXPAYER OUTSIDE THE LINCOLN CITY LIMITS

AGRIC. SOCIETY OF LANCASTER CO.	0.001501	0.001479	0.001409	-4.73%	-6.13%
LANCASTER COUNTY	0.284300	0.275300	0.266576	-3.17%	-6.23%
LANCASTER CO. AGRICULTURAL SOCIETY JPA	0.003512	0.003042	0.002789	-8.32%	-20.59%
LANCASTER CO. REGIONAL LIBRARY	0.020199	0.017200	0.015688	-8.79%	-22.33%
LANCASTER CO. CORRECTIONAL JPA COUNTY	0.009940	0.008547	0.007863	-8.00%	-20.90%
PUBLIC BUILDING COMMISSION	0.016660	0.017000	0.017000	0.00%	2.04%
RAILROAD TRANS. SAFETY DIST.	0.010000	0.019000	0.022217	16.93%	122.17%
SOUTHEAST COMMUNITY COLLEGE	0.062700	0.075200	0.090700	20.61%	44.66%
TOTAL	0.408812	0.416768	0.424242	1.79%	3.77%

	2012/13 RATE	2016/17 RATE	2017/18 RATE	1 YR % CHANGE	5 YR % CHANGE
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IN ADDITION TAXPAYERS SHOULD ADD ANY OF THE FOLLOWING WHICH APPLY.

A. CITY, TOWN OR VILLAGE TAX RATES

BENNET VILLAGE	0.533632	0.533633	0.533634	0.00%	0.00%
DAVEY VILLAGE	0.245339	0.305879	0.294352	-3.77%	19.98%
DENTON VILLAGE	0.239170	0.227597	0.227595	0.00%	-4.84%
FIRTH VILLAGE	0.280005	0.249348	0.227437	-8.79%	-18.77%
HALLAM VILLAGE	0.662834	0.618000	0.602420	-2.52%	-9.11%
HICKMAN VILLAGE	0.696454	0.645324	0.645323	0.00%	-7.34%
MALCOLM VILLAGE	0.317906	0.375349	0.321839	-14.26%	1.24%
PANAMA VILLAGE	0.444060	0.443347	0.410712	-7.36%	-7.51%
RAYMOND VILLAGE	0.024632	0.022983	0.020170	-12.24%	-18.11%
ROCA VILLAGE	0.449513	0.419163	0.419163	0.00%	-6.75%
SPRAGUE VILLAGE	0.087440	0.095408	0.095408	0.00%	9.11%
WAVERLY	0.447146	0.395160	0.368338	-6.79%	-17.62%

B. EDUCATIONAL SERVICE UNIT TAX RATES

EDUCATIONAL SERVICE UNIT # 2	0.014992	0.015790	0.015760	-0.19%	5.12%
EDUCATIONAL SERVICE UNIT # 4	0.026348	0.015000	0.015000	0.00%	-43.07%
EDUCATIONAL SERVICE UNIT # 5	0.026161	0.015788	0.015816	0.18%	-39.54%
EDUCATIONAL SERVICE UNIT # 6	0.015000	0.015689	0.015870	1.15%	5.80%
EDUCATIONAL SERVICE UNIT # 18	0.015000	0.015000	0.015000	0.00%	0.00%

	2012/13 RATE	2016/17 RATE	2017/18 RATE	1 YR % CHANGE	5 YR % CHANGE
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C. NATURAL RESOURCES DISTRICT TAX RATES

LOWER PLATTE SO. N.R.D.	0.037750	0.033542	0.032066	-4.40%	-15.06%
NEMAHA N.R.D.	0.044979	0.030631	0.029432	-3.91%	-34.57%

D. RURAL FIRE PROTECTION DISTRICT TAX RATES

ASHLAND FIRE DISTRICT # 1	0.040000	0.040000	0.040000	0.00%	0.00%
BENNET FIRE DISTRICT	0.029138	0.036420	0.034280	-5.88%	17.65%
CERESCO FIRE DISTRICT # 5	0.051560	0.040000	0.040000	0.00%	-22.42%
CORTLAND FIRE DISTRICT	0.030000	0.030000	0.030000	0.00%	0.00%
EAGLE-ALVO FIRE DISTRICT	0.021463	0.017209	0.017251	0.24%	-19.62%
FIRTH FIRE DISTRICT	0.078520	0.061150	0.062852	2.78%	-19.95%
GREENWOOD FIRE DISTRICT	0.018740	0.012790	0.013325	4.18%	-28.90%
HALLAM FIRE DISTRICT	0.103743	0.070859	0.063743	-10.04%	-38.56%
HICKMAN FIRE DISTRICT	0.032928	0.035324	0.033133	-6.20%	0.62%
HIGHLAND FIRE DISTRICT	0.033492	0.021197	0.018316	-13.59%	-45.31%
MALCOLM FIRE DISTRICT	0.097985	0.083637	0.079597	-4.83%	-18.77%
RAYMOND FIRE DISTRICT	0.145492	0.139126	0.137135	-1.43%	-5.74%
SEWARD RURAL FIRE DISTRICT	0.032796	0.021831	0.025653	17.51%	-21.78%
SOUTHEAST RURAL FIRE DISTRICT	0.053170	0.034014	0.031677	-6.87%	-40.42%
SOUTHWEST RURAL FIRE DISTRICT	0.086129	0.062039	0.057761	-6.90%	-32.94%
VALPARAISO FIRE DISTRICT # 2	0.040000	0.129097	0.157154	21.73%	292.89%
WAVERLY RURAL FIRE DISTRICT	0.018208	0.013510	0.012722	-5.83%	-30.13%

	2012/13 RATE	2016/17 RATE	2017/18 RATE	1 YR % CHANGE	5 YR % CHANGE
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E. SCHOOL DISTRICT TAX RATES

DISTRICT # 1 (LINCOLN PUBLIC)	1.244705	1.239691	1.238934	-0.06%	-0.46%
DISTRICT # 145 (WAVERLY)	1.216729	1.210300	1.202213	-0.67%	-1.19%
DISTRICT # 148 (MALCOLM)	1.175644	1.129277	0.925704	-18.03%	-21.26%
DISTRICT # 160 (NORRIS)	1.186650	1.152665	1.159438	0.59%	-2.29%
DISTRICT # 161 (RAYMOND CENTRAL)	1.313979	1.150936	1.135041	-1.38%	-13.62%
DISTRICT # OR-1 (PALMYRA)	1.130968	1.101380	0.924242	-16.08%	-18.28%
SALINE DIST. # 2 (CRETE)	1.153076	1.269369	1.249041	-1.60%	8.32%
SALINE DIST. # 82 (WILBER/CLAT.)	1.126417	0.973363	1.020155	4.81%	-9.43%
SEWARD DIST. # 5 (MILFORD)	1.049510	0.985578	0.894562	-9.23%	-14.76%
GAGE DIST. # 30 (FREEMAN)	1.210656	0.922234	0.904199	-1.96%	-25.31%

F. SANITARY IMPROVEMENT DISTRICT TAX RATES

S.I.D. # 5 (CHENEY)	0.000000	0.000000	0.000000	N/A	N/A
S.I.D. # 6 (WEST EMERALD)	0.448395	0.426366	0.428953	0.61%	-4.34%
S.I.D. # 8 (WALTON)	0.000000	0.000000	0.000000	N/A	N/A

(LEVIES17\TXRATE18)

LANCASTER COUNTY, NEBRASKA				
2017-2018 TAX RATES				
	POLITICAL SUBDIVISION	VALUATION	TAX REQUIREMENT	TAX RATE
1010	LANCASTER COUNTY	\$25,434,293,250		
	GENERAL FUND		\$67,291,633.00	0.264571
	DEBT SERVICE FUND		\$0.00	0.000000
	BUILDING FUND		\$510,000.00	0.002005
	TOTAL		\$67,801,633.00	0.266576
7050	LANCASTER CO. REGIONAL LIBRARY	\$4,917,358,398	\$771,442.00	0.015688
7080	LANCASTER CO. CORRECTIONAL JPA CITY	\$20,516,934,853	\$2,886,600.00	0.014069
7075	LANCASTER CO. CORRECTIONAL JPA COUNTY	\$25,434,293,250	\$2,000,000.00	0.007863
7060	COUNTY AGRICULTURAL SOCIETY	\$25,434,293,250		
	GENERAL FUND		\$230,414.00	0.000906
	CAPITOL CONSTRUCTION FUND		\$127,985.00	0.000503
	TOTAL			0.001409
7065	LANCASTER CO. AGRICULTURAL SOCIETY JPA	\$25,434,293,250	\$709,416.00	0.002789
7010	LOWER PLATTE N.R.D. (LANCASTER CO.)			
	(ALL COUNTIES)	\$29,633,807,341	\$9,502,263.00	0.032066
7020	NEMAHA N.R.D. (LANCASTER CO.)			
	(ALL COUNTIES) SET BY JOHNSON COUNTY	\$7,362,688,248	\$2,166,976.21	0.029432
7030	RAILROAD TRANS. SAFETY DISTRICT	\$25,434,293,250	\$5,650,737.00	0.022217
7040	S.E. COMMUNITY COLLEGE			
	(ALL COUNTIES)	\$58,079,907,417		
	GENERAL FUND		\$41,062,494.55	0.070700
	CAPITAL IMPROVEMENT FUND		\$11,615,981.48	0.020000
	ADA/HAZARDOUS WASTE		\$0.00	0.000000
	TOTAL			0.090700
	LINCOLN AIRPORT AUTHORITY		\$0	\$0.00
1030	PUBLIC BUILDING COMMISSION	\$25,434,293,250	\$4,323,828.96	0.017000

LANCASTER COUNTY, NEBRASKA				
2017-2018 TAX RATES				
POLITICAL SUBDIVISION		VALUATION	TAX REQUIREMENT	TAX RATE
6040	SANITARY IMPROVEMENT DIST # 5			
	(VILLAGE OF CHENEY)			
	GENERAL FUND	\$14,790,855	\$0.00	0.000000
6050	SANITARY IMPROVEMENT DIST # 6			
	(WEST EMERALD)			
	GENERAL FUND	\$3,125,968	\$10,262.92	0.328312
	BOND FUND		\$3,146.00	0.100641
	TOTAL			0.428953
6070	SANITARY IMPROVEMENT DIST # 8			
	(WALTON)			
	GENERAL FUND	\$3,242,764	\$0.00	0.000000
	BOND FUND		\$0.00	0.000000
	TOTAL			0.000000
4010	EDUCATIONAL SERVICE UNIT # 2			
	SET BY DODGE COUNTY			
	(ALL COUNTIES)		\$12,981,394,181	
	GENERAL		\$1,947,209.11	0.015000
	BOND FUND		\$98,658.00	0.000760
	TOTAL			0.015760
4020	EDUCATIONAL SERVICE UNIT # 4			
	SET BY NEMAHA COUNTY			
	(ALL COUNTIES)		\$7,023,727,931	
	GENERAL		\$1,053,558.00	0.015000
	BOND		\$0.00	0.000000
	TOTAL			0.015000
4030	EDUCATIONAL SERVICE UNIT # 5			
	SET BY GAGE COUNTY			
	(ALL COUNTIES)		\$7,773,321,198	
	GENERAL		\$1,164,830.98	0.014985
	BOND		\$64,575.36	0.000831
	TOTAL			0.015816
4040	EDUCATIONAL SERVICE UNIT # 6			
	SET BY LANCASTER COUNTY		\$3,621,801,409	
	(ALL COUNTIES)		\$14,946,696,482	
	GENERAL		\$2,242,004.47	0.015000
	TECHNOLOGY BOND 2017		\$100,500.00	0.000672
	BUILDING BOND 2017		\$29,609.50	0.000198
	TOTAL			0.015870
4050	EDUCATIONAL SERVICE UNIT # 18			
	GENERAL	\$21,179,076,624	\$3,176,861.07	0.015000

LANCASTER COUNTY, NEBRASKA				
2017-2018 TAX RATES				
	POLITICAL SUBDIVISION	VALUATION	TAX REQUIREMENT	TAX RATE
2020				
	BENNET VILLAGE	\$56,593,821		
	GENERAL FUND		\$231,514.14	0.409080
	SEWER BOND FUND		\$70,490.00	0.124554
	TOTAL			0.533634
2030				
	DAVEY VILLAGE	\$8,063,485		
	GENERAL FUND		\$23,735.00	0.294352
2040				
	DENTON VILLAGE	\$11,843,790		
	GENERAL FUND		\$26,955.89	0.227595
2050				
	FIRTH VILLAGE	\$30,297,237		
	GENERAL FUND		\$48,697.25	0.160732
	BOND FUND		\$20,210.00	0.066705
	TOTAL			0.227437
2060				
	HALLAM VILLAGE			
	GENERAL FUND	\$18,476,503	\$74,440.20	0.402891
	BOND FUND		\$36,866.00	0.199529
	TOTAL			0.602420
2070				
	HICKMAN, CITY OF			
	GENERAL FUND	\$148,597,180	\$522,337.38	0.351512
	BOND FUND		\$436,595.00	0.293811
	TOTAL			0.645323
2010				
	LINCOLN, CITY OF	\$20,516,934,853		
	GENERAL FUND		\$39,593,581.00	0.192980
	LIBRARY		\$8,481,701.00	0.041340
	BOND & INTEREST REDEMPTION		\$6,280,234.00	0.030610
	SOCIAL SECURITY		\$2,995,472.00	0.014600
	POLICE & FIRE PENSION		\$7,529,716.00	0.036700
	UNEMPLOYMENT COMPENSATION		\$51,292.00	0.000250
	TOTAL		\$64,931,996.00	0.316480
2080				
	MALCOLM VILLAGE	\$22,752,062		
	GENERAL FUND		\$45,325.00	0.199213
	BOND FUND		\$27,900.00	0.122626
	TOTAL			0.321839
2090				
	PANAMA VILLAGE			
	GENERAL FUND	\$14,508,942	\$59,590.00	0.410712
	WATER		\$0.00	0.000000
	TOTAL			0.410712
2100				
	RAYMOND VILLAGE			
	GENERAL FUND	\$10,014,650	\$2,020.00	0.020170
2110				
	ROCA VILLAGE	\$13,901,047		
	GENERAL FUND		\$58,268.02	0.419163
2120				
	SPRAGUE VILLAGE	\$7,567,174		
	GENERAL FUND		\$7,219.69	0.095408

LANCASTER COUNTY, NEBRASKA				
2017-2018 TAX RATES				
POLITICAL SUBDIVISION		VALUATION	TAX REQUIREMENT	TAX RATE
2130				
WAVERLY, CITY OF		\$290,367,214		
	GENERAL FUND		\$636,242.78	0.219117
	BOND FUND		\$433,290.00	0.149221
	TOTAL			0.368338
5020				
BENNET FIRE DISTRICT				
	LANCASTER COUNTY	\$480,048,263		
	OTOE COUNTY	\$43,184,175		
	TOTAL ALL COUNTIES	\$523,232,438		
	GENERAL FUND		\$59,367.00	0.011346
	SINKING FUND		\$120,000.00	0.022934
	BOND FUND		\$0.00	0.000000
	TOTAL			0.034280
5060				
FIRTH FIRE DISTRICT				
	LANCASTER COUNTY	\$294,405,184		
	GAGE COUNTY	\$58,565,942		
	TOTAL ALL COUNTIES	\$352,971,126		
	GENERAL FUND		\$85,000.00	0.024081
	SINKING FUND		\$34,269.00	0.009709
	BOND FUND		\$102,581.00	0.029062
	TOTAL			0.062852
5080				
HALLAM FIRE DISTRICT				
	LANCASTER COUNTY	\$212,380,142		
	GAGE COUNTY	\$48,447,419		
	TOTAL ALL COUNTIES	\$260,827,561		
	GENERAL FUND		\$61,200.00	0.023464
	SINKING FUND		\$52,020.00	0.019944
	BOND FUND		\$53,040.00	0.020335
	TOTAL			0.063743
5090				
HICKMAN FIRE DISTRICT		\$565,684,243		
	GENERAL FUND		\$118,970.00	0.021031
	SINKING FUND		\$34,230.00	0.006051
	BOND FUND		\$34,230.00	0.006051
	TOTAL			0.033133
5100				
HIGHLAND FIRE DISTRICT		\$158,334,931		
	GENERAL FUND		\$9,326.00	0.005890
	BOND FUND		\$19,674.00	0.012426
	TOTAL			0.018316
5110				
MALCOLM FIRE DISTRICT		\$292,297,416		
	GENERAL FUND		\$178,980.00	0.061232
	SINKING FUND		\$53,680.00	0.018365
	TOTAL			0.079597

LANCASTER COUNTY, NEBRASKA			
2017-2018 TAX RATES			
	POLITICAL SUBDIVISION	VALUATION	TAX REQUIREMENT
			TAX RATE
5120			
	RAYMOND FIRE DISTRICT	\$417,069,630	
	GENERAL FUND		\$204,000.00
	SINKING FUND		\$233,689.55
	BOND FUND		\$134,259.03
	TOTAL		0.137135
5140			
	SOUTHEAST FIRE DISTRICT	\$492,658,361	
	GENERAL FUND		\$105,060.00
	SINKING FUND		\$51,000.00
	TOTAL		0.031677
5150			
	SOUTHWEST FIRE DISTRICT	\$702,965,488	
	GENERAL FUND		\$209,926.00
	SINKING FUND		\$75,934.00
	AMBULANCE		\$32,130.00
	BOND FUND		\$88,045.00
	TOTAL		0.057761
5170			
	WAVERLY RURAL FIRE DISTRICT	\$439,051,106	
	GENERAL FUND		\$55,856.73
	BOND FUND		\$0.00
	TOTAL		0.012722
5010			
	ASHLAND FIRE DISTRICT # 1		
	(CERTIFIED BY SAUNDERS COUNTY)		
	LANCASTER COUNTY	\$31,167,749	
	SAUNDERS COUNTY	\$639,246,690	
	CASS COUNTY	w/above	
	TOTAL ALL COUNTIES	\$670,414,439	
	GENERAL FUND		\$259,316.31
	SINKING FUND		\$8,849.47
	BOND FUND		\$0.00
	TOTAL		0.040000
5030			
	CERESCO FIRE DISTRICT # 5		
	(CERTIFIED BY SAUNDERS COUNTY)		
	LANCASTER COUNTY	\$134,576,414	
	SAUNDERS COUNTY	\$169,250,627	
	TOTAL ALL COUNTIES	\$303,827,041	
	GENERAL FUND		\$103,301.20
	SINKING FUND		\$18,229.62
	BOND FUND		\$0.00
	TOTAL		0.040000

LANCASTER COUNTY, NEBRASKA			
2017-2018 TAX RATES			
POLITICAL SUBDIVISION	VALUATION	TAX REQUIREMENT	TAX RATE
5040			
CORTLAND FIRE DISTRICT			
(CERTIFIED BY GAGE COUNTY)			
LANCASTER COUNTY	\$64,202,461		
GAGE COUNTY	\$135,049,661		
TOTAL ALL COUNTIES	\$199,252,122		
GENERAL FUND		\$56,186.72	0.028199
SINKING FUND		\$3,588.91	0.001801
BOND FUND		\$0.00	0.000000
TOTAL			0.030000
5050			
EAGLE-ALVO FIRE DISTRICT			
(CERTIFIED BY CASS COUNTY)			
LANCASTER COUNTY	\$118,703,026		
CASS COUNTY	\$264,009,642		
OTOE COUNTY	w/above		
TOTAL ALL COUNTIES	\$382,712,668		
GENERAL FUND		\$37,483.00	0.009794
SINKING FUND		\$1,286.00	0.000336
BOND FUND		\$27,253.00	0.007121
TOTAL			0.017251
5070			
GREENWOOD FIRE DISTRICT			
(CERTIFIED BY CASS COUNTY)	GENERAL		
LANCASTER COUNTY	\$25,157,970		
CASS COUNTY	\$157,981,509		
TOTAL ALL COUNTIES	\$183,139,479		
GENERAL FUND		\$15,000.00	0.008191
SINKING FUND		\$9,402.00	0.005134
TOTAL			0.013325
5130			
SEWARD RURAL FIRE DISTRICT			
(CERTIFIED BY SEWARD COUNTY)			
LANCASTER COUNTY	\$126,964,102		
SEWARD COUNTY	\$2,355,386,318		
YORK COUNTY	\$223,652,725		
TOTAL ALL COUNTIES	\$2,706,003,145		
GENERAL FUND		\$464,570.00	0.017168
SINKING FUND		\$134,974.00	0.004988
BOND FUND		\$94,615.89	0.003497
TOTAL			0.025653
5160			
VALPARAISO FIRE DISTRICT # 2			
(CERTIFIED BY SAUNDERS COUNTY)			
LANCASTER COUNTY	\$63,261,209		
SAUNDERS COUNTY	\$239,464,324		
BUTLER COUNTY	w/above		
TOTAL ALL COUNTIES	\$302,725,533		
GENERAL FUND		\$121,090.21	0.040000
BOND		\$354,655.00	0.117154
TOTAL			0.157154