

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, OCTOBER 13, 2020
IMMEDIATELY FOLLOWING THE LANCASTER COUNTY BOARD
OF COMMISSIONERS MEETING

Advance public notice of the Board of Commissioners meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska, web site and emailed to the media on October 9, 2020.

Commissioners present: Sean Flowerday, Chair; Roma Amundson; and Christa Yoakum

Commissioner absent: Rick Vest, Vice Chair; Deb Schorr

Others present: Rob Ogden, Assessor/Register of Deeds; Rachel Garver, County Treasurer; David Derbin, Chief Administrative Officer; Ann Ames, Deputy Chief Administrative Officer; Jenifer Holloway, Deputy County Attorney; Dan Nolte, County Clerk; and Monét McCullen, County Clerk's Office

The meeting was called to order at 9:16 a.m., and the location of the Nebraska Open Meetings Act was announced.

1) **MINUTES:**

- A. Approval of the minutes of the Board of Equalization meeting held on Tuesday, October 6, 2020.

MOTION: Yoakum moved and Amundson seconded approval of the minutes. Amundson, Yoakum and Flowerday voted yes. Schorr and Vest were absent. Motion carried 3-0.

2) **CERTIFICATION OF 2020-2021 TAX LEVIES**

Kevin Nelson, Accounting Operations Manager, said there were minor changes with the Lancaster County Regional Library as well as changes with some of the school districts (Exhibit 1).

MOTION: Amundson moved and Yoakum seconded approval of the updated certification of 2020-2021 tax levies. Amundson, Yoakum and Flowerday voted yes. Schorr and Vest were absent. Motion carried 3-0.

- 3) **PUBLIC COMMENT:** Those wishing to speak on items relating to County Board of Equalization business not on the agenda may do so at this time.

No one appeared for public comment.

4) **ADJOURNMENT**

MOTION: Amundson moved and Yoakum seconded to adjourn the Lancaster County Board of Equalization meeting at 9:19 a.m. Yoakum, Amundson and Flowerday voted yes. Schorr and Vest were absent. Motion carried 3-0.

Dan Nolte

Dan Nolte
Lancaster County Clerk



LANCASTER COUNTY

TAX RATES FOR TAXPAYERS INSIDE LINCOLN CITY LIMITS	2015/16 RATE	2018/19 RATE	2019/20 RATE	2020/21 RATE	1 YR % CHANGE	5 YR % CHANGE
AGRIC. SOCIETY OF LANCASTER CO.	0.001471	0.001391	0.001347	0.001383	2.67%	-5.98%
AIRPORT AUTHORITY	0.000000	0.000000	0.000000	0.000000	N/A	N/A
CITY OF LINCOLN	0.319580	0.316480	0.319800	0.319800	0.00%	0.07%
EDUCATIONAL SERVICE UNIT # 18	0.015000	0.015000	0.015000	0.015000	0.00%	0.00%
LANCASTER COUNTY	0.278300	0.266576	0.281576	0.281576	0.00%	1.18%
LANCASTER CO. AGRICULTURAL SOCIETY JPA	0.003068	0.002753	0.002477	0.002431	-1.86%	-20.76%
LANCASTER CO. CORRECTIONAL JPA CITY	0.015639	0.010967	0.009338	0.008564	-8.29%	-45.24%
LANCASTER CO. CORRECTIONAL JPA COUNTY	0.008797	0.007498	0.007015	0.006825	-2.71%	-22.42%
LOWER PLATTE SOUTH N.R.D.	0.034472	0.031212	0.030893	0.030024	-2.81%	-12.90%
PUBLIC BUILDING COMMISSION	0.017000	0.017000	0.017000	0.017000	0.00%	0.00%
RAILROAD TRANS. SAFETY DIST.	0.016000	0.022217	0.014717	0.014717	0.00%	-8.02%
SCHOOL DISTRICT # 1	1.242895	1.224143	1.222252	1.221966	-0.02%	-1.68%
SOUTHEAST COMMUNITY COLLEGE	0.075700	0.090700	0.093700	0.093700	0.00%	23.78%
TOTAL	2.027922	2.005937	2.015115	2.012986	-0.11%	-0.74%

TAX RATES COMMON TO ALL TAXPAYER OUTSIDE THE LINCOLN CITY LIMITS

AGRIC. SOCIETY OF LANCASTER CO.	0.001471	0.001391	0.001347	0.001383	2.67%	-5.98%
LANCASTER COUNTY	0.278300	0.266576	0.281576	0.281576	0.00%	1.18%
LANCASTER CO. AGRICULTURAL SOCIETY JPA	0.003068	0.002753	0.002477	0.002431	-1.86%	-20.76%
LANCASTER CO. REGIONAL LIBRARY	0.018781	0.015688	0.017772	0.017486	-1.61%	-6.90%
LANCASTER CO. CORRECTIONAL JPA COUNTY	0.008797	0.007498	0.007015	0.006825	-2.71%	-22.42%
PUBLIC BUILDING COMMISSION	0.017000	0.017000	0.017000	0.017000	0.00%	0.00%
RAILROAD TRANS. SAFETY DIST.	0.016000	0.022217	0.014717	0.014717	0.00%	-8.02%
SOUTHEAST COMMUNITY COLLEGE	0.075700	0.090700	0.093700	0.093700	0.00%	23.78%
TOTAL	0.419117	0.423823	0.435604	0.435118	-0.11%	3.82%

	2015/16 RATE	2018/19 RATE	2019/20 RATE	2020/21 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	0.533637	0.533634	0.448061	0.432231	-3.53%	-19.00%
DAVEY VILLAGE	0.305060	0.290894	0.265880	0.273623	2.91%	-10.31%
DENTON VILLAGE	0.227086	0.237433	0.237407	0.248284	4.58%	9.33%
FIRTH VILLAGE	0.251121	0.229029	0.219153	0.266797	21.74%	6.24%
HALLAM VILLAGE	0.627081	0.501504	0.402892	0.402890	0.00%	-35.75%
HICKMAN VILLAGE	0.645324	0.630871	0.598136	0.598137	0.00%	-7.31%
MALCOLM VILLAGE	0.375651	0.311169	0.310568	0.311243	0.22%	-17.15%
PANAMA VILLAGE	0.447145	0.414702	0.358829	0.353983	-1.35%	-20.83%
RAYMOND VILLAGE	0.024132	0.020253	0.017312	0.017009	-1.75%	-29.52%
ROCA VILLAGE	0.424795	0.419163	0.419160	0.419162	0.00%	-1.33%
SPRAGUE VILLAGE	0.095408	0.095408	0.095408	0.095408	0.00%	0.00%
WAVERLY	0.392516	0.368338	0.340629	0.340597	-0.01%	-13.23%

B. EDUCATIONAL SERVICE UNIT TAX RATES

EDUCATIONAL SERVICE UNIT # 2	0.015830	0.015000	0.015000	0.015000	0.00%	-5.24%
EDUCATIONAL SERVICE UNIT # 4	0.015000	0.015000	0.015000	0.015000	0.00%	0.00%
EDUCATIONAL SERVICE UNIT # 5	0.015783	0.015000	0.015000	0.015000	0.00%	-4.96%
EDUCATIONAL SERVICE UNIT # 6	0.015729	0.015669	0.015663	0.015656	-0.04%	-0.46%
EDUCATIONAL SERVICE UNIT # 18	0.015000	0.015000	0.015000	0.015000	0.00%	0.00%

	2015/16 RATE	2018/19 RATE	2019/20 RATE	2020/21 RATE	1 YR % CHANGE	5 YR % CHANGE
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C. NATURAL RESOURCES DISTRICT TAX RATES

LOWER PLATTE SO. N.R.D.	0.034472	0.031212	0.030893	0.030024	-2.81%	-12.90%
NEMAHA N.R.D.	0.031720	0.026759	0.026809	0.026572	-0.88%	-16.23%

D. RURAL FIRE PROTECTION DISTRICT TAX RATES

ASHLAND FIRE DISTRICT # 1	0.040000	0.040000	0.040000	0.032051	-19.87%	-19.87%
BENNET FIRE DISTRICT	0.038679	0.035776	0.036686	0.037980	3.53%	-1.81%
CERESCO FIRE DISTRICT # 5	0.047863	0.040000	0.040000	0.040000	0.00%	-16.43%
CORTLAND FIRE DISTRICT	0.030000	0.030000	0.039054	0.039205	0.39%	30.68%
EAGLE-ALVO FIRE DISTRICT	0.025062	0.017764	0.017916	0.030450	69.96%	21.50%
FIRTH FIRE DISTRICT	0.065232	0.066211	0.065045	0.061784	-5.01%	-5.29%
GREENWOOD FIRE DISTRICT	0.012708	0.013357	0.013776	0.014203	3.10%	11.76%
HALLAM FIRE DISTRICT	0.076128	0.075366	0.077831	0.080371	3.26%	5.57%
HICKMAN FIRE DISTRICT	0.034848	0.033101	0.075210	0.058344	-22.43%	67.42%
HIGHLAND FIRE DISTRICT	0.022146	0.018421	0.006586	0.031294	375.16%	41.31%
MALCOLM FIRE DISTRICT	0.090820	0.081775	0.081916	0.083910	2.43%	-7.61%
RAYMOND FIRE DISTRICT	0.141987	0.137366	0.135426	0.135890	0.34%	-4.29%
SEWARD RURAL FIRE DISTRICT	0.022636	0.027254	0.028539	0.029817	4.48%	31.72%
SOUTHEAST RURAL FIRE DISTRICT	0.046779	0.034084	0.033159	0.031962	-3.61%	-31.67%
SOUTHWEST RURAL FIRE DISTRICT	0.063101	0.057014	0.054487	0.043017	-21.05%	-31.83%
VALPARAISO FIRE DISTRICT # 2	0.055015	0.078526	0.079309	0.101196	27.60%	83.94%
WAVERLY RURAL FIRE DISTRICT	0.014747	0.012674	0.012707	0.016917	33.13%	14.71%

	2015/16 RATE	2018/19 RATE	2019/20 RATE	2020/21 RATE	1 YR % CHANGE	5 YR % CHANGE
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E. SCHOOL DISTRICT TAX RATES

DISTRICT # 1 (LINCOLN PUBLIC)	1.242895	1.224143	1.222252	1.221966	-0.02%	-1.68%
DISTRICT # 145 (WAVERLY)	1.198321	1.193959	1.167050	1.165284	-0.15%	-2.76%
DISTRICT # 148 (MALCOLM)	1.148239	1.001579	1.007802	1.010391	0.26%	-12.01%
DISTRICT # 160 (NORRIS)	1.154533	1.157848	1.157271	1.159224	0.17%	0.41%
DISTRICT # 161 (RAYMOND CENTRAL)	1.177352	1.149652	1.133857	1.131336	-0.22%	-3.91%
DISTRICT # OR-1 (PALMYRA)	1.058296	0.987170	1.002957	1.005822	0.29%	-4.96%
SALINE DIST. # 2 (CRETE)	1.290024	1.249618	1.232391	1.205852	-2.15%	-6.52%
SALINE DIST. # 82 (WILBER/CLAT.)	0.901024	0.996086	1.039001	1.029115	-0.95%	14.22%
SEWARD DIST. # 5 (MILFORD)	0.993429	0.872047	0.921379	0.931137	1.06%	-6.27%
GAGE DIST. # 30 (FREEMAN)	0.983139	0.899675	0.924393	0.981145	6.14%	-0.20%

F. SANITARY IMPROVEMENT DISTRICT TAX RATES

S.I.D. # 5 (CHENEY)	0.000000	0.000000	0.000000	0.000000	N/A	N/A
S.I.D. # 6 (WEST EMERALD)	0.425298	0.383376	0.233038	0.272687	17.01%	-35.88%
S.I.D. # 8 (WALTON)	0.000000	0.000000	0.000000	0.000000	N/A	N/A

F. ROAD IMPROVEMENT DISTRICT TAX RATES

HIDDEN VALLEY	0.000000	0.000000	0.000000	0.034146	N/A	N/A
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LANCASTER COUNTY, NEBRASKA					
2020 - 2021 TAX RATES					
POLITICAL SUBDIVISION	VALUATION	TAX REQUIREMENT	TAX RATE	FUND	
1010					
LANCASTER COUNTY	\$29,305,321,129				
GENERAL FUND		\$82,006,751.00	0.279836	011	
DEBT SERVICE FUND		\$0.00	0.000000	041	
BUILDING FUND		\$510,000.00	0.001740	051	
TOTAL		\$82,516,751.00	0.281576		
7050					
LANCASTER CO. REGIONAL LIBRARY	\$5,305,589,331	\$927,722.00	0.017486	020	
7080					
LANCASTER CO. CORRECTIONAL JPA CITY	\$23,999,731,796	\$2,055,300.00	0.008564	594	
7075					
LANCASTER CO. CORRECTIONAL JPA COUNTY	\$29,305,321,129	\$2,000,000.00	0.006825	593	
7060					
COUNTY AGRICULTURAL SOCIETY	\$29,305,321,129				
GENERAL FUND		\$263,451.72	0.000899	595	
CAPITOL CONSTRUCTION FUND		\$141,858.54	0.000484	596	
TOTAL			0.001383		
7065					
LANCASTER CO. AGRICULTURAL SOCIETY JPA	\$29,305,321,129	\$712,551.60	0.002431	598	
7010					
LOWER PLATTE N.R.D. (LANCASTER CO.)					
(ALL COUNTIES)	\$33,829,513,202	\$10,156,870.00	0.030024	570	
7020					
NEMAHA N.R.D. (LANCASTER CO.)					
(ALL COUNTIES) SET BY JOHNSON COUNTY	\$7,394,957,663	\$1,964,975.20	0.026572	580	
7030					
RAILROAD TRANS. SAFETY DISTRICT	\$29,305,321,129	\$4,312,864.00	0.014717	590	
7040					
S.E. COMMUNITY COLLEGE					
(ALL COUNTIES)	\$61,970,554,599				
GENERAL FUND		\$45,672,299.00	0.073700	360	
CAPITAL IMPROVEMENT FUND		\$12,394,111.00	0.020000	363	
ADA/HAZARDOUS WASTE		\$0.00	0.000000	364	
TOTAL			0.093700		
LINCOLN AIRPORT AUTHORITY	\$0	\$0.00	0.000000		
1030					
PUBLIC BUILDING COMMISSION	\$29,305,321,129	\$4,981,905.00	0.017000	912	

LANCASTER COUNTY, NEBRASKA					
2020 - 2021 TAX RATES					
	POLITICAL SUBDIVISION	VALUATION	TAX REQUIREMENT	TAX RATE	FUND
6040					
	SANITARY IMPROVEMENT DIST # 5	\$16,753,795			
	(VILLAGE OF CHENEY)				
	GENERAL FUND		\$0.00	0.000000	516
6050					
	SANITARY IMPROVEMENT DIST # 6	\$4,114,606			
	(WEST EMERALD)				
	GENERAL FUND		\$8,074.00	0.196228	521
	BOND FUND		\$3,146.00	0.076459	522
	TOTAL			0.272687	
6070					
	SANITARY IMPROVEMENT DIST # 8	\$3,737,261			
	(WALTON)				
	GENERAL FUND		\$0.00	0.000000	528
	BOND FUND		\$0.00	0.000000	530
	TOTAL			0.000000	
4010					
	EDUCATIONAL SERVICE UNIT # 2				
	SET BY DODGE COUNTY				
	(ALL COUNTIES)	\$13,904,912,886			
	GENERAL		\$2,085,736.86	0.015000	370
	BOND FUND		\$0.00	0.000000	372
4020				0.015000	
	EDUCATIONAL SERVICE UNIT # 4				
	SET BY NEMAHA COUNTY				
	(ALL COUNTIES)	\$6,996,539,283			
	GENERAL		\$1,049,480.90	0.015000	375
	BOND		\$0.00	0.000000	378
				0.015000	
4030					
	EDUCATIONAL SERVICE UNIT # 5				
	SET BY GAGE COUNTY				
	(ALL COUNTIES)	\$7,282,366,529			
	GENERAL		\$1,092,390.75	0.015000	380
	BOND		\$0.00	0.000000	383
				0.015000	
4040					
	EDUCATIONAL SERVICE UNIT # 6				
	SET BY LANCASTER COUNTY	\$3,889,403,496			
	(ALL COUNTIES)	\$15,103,352,890			
	GENERAL		\$2,265,503.08	0.015000	385
	TECHNOLOGY BOND		\$0.00	0.000000	387
	BUILDING BOND		\$99,012.63	0.000656	388
				0.015656	
4050					
	EDUCATIONAL SERVICE UNIT # 18	\$24,731,333,323			
	GENERAL		\$3,709,699.70	0.015000	365

LANCASTER COUNTY, NEBRASKA					
2020 - 2021 TAX RATES					
	POLITICAL SUBDIVISION	VALUATION	TAX REQUIREMENT	TAX RATE	FUND
2020					
	BENNET VILLAGE	\$77,903,935			
	GENERAL FUND		\$266,235.00	0.341748	621
	SEWER BOND FUND		\$70,490.00	0.090483	625
	TOTAL			0.432231	
2030					
	DAVEY VILLAGE	\$10,335,386			
	GENERAL FUND		\$28,280.00	0.273623	631
2040					
	DENTON VILLAGE	\$15,051,297			
	GENERAL FUND		\$37,370.00	0.248284	641
2050					
	FIRTH VILLAGE	\$35,822,692			
	GENERAL FUND		\$57,364.00	0.160133	651
	BOND FUND		\$38,210.00	0.106664	652
	TOTAL			0.266797	
2060					
	HALLAM VILLAGE				
	GENERAL FUND	\$23,219,243	\$93,548.06	0.402890	661
	BOND FUND		\$0.00	0.000000	662
	TOTAL			0.402890	
2070					
	HICKMAN, CITY OF				
	GENERAL FUND	\$201,481,215	\$808,199.00	0.401129	671
	BOND FUND		\$396,935.00	0.197008	676
	TOTAL			0.598137	
2010					
	LINCOLN, CITY OF	\$23,999,731,796			
	GENERAL FUND		\$54,496,190.40	0.227070	603
	LIBRARY		\$8,966,299.80	0.037360	604
	BOND & INTEREST REDEMPTION		\$4,053,554.70	0.016890	605
	SOCIAL SECURITY		\$0.00	0.000000	606
	POLICE & FIRE PENSION		\$9,235,096.80	0.038480	608
	UNEMPLOYMENT COMPENSATION		\$0.00	0.000000	609
	TOTAL		\$76,751,141.70	0.319800	
2080					
	MALCOLM VILLAGE	\$27,177,495			
	GENERAL FUND		\$47,588.00	0.175101	681
	BOND FUND		\$37,000.00	0.136142	682
	TOTAL			0.311243	
2090					
	PANAMA VILLAGE				
	GENERAL FUND	\$17,904,259	\$63,378.00	0.353983	691
	WATER		\$0.00	0.000000	693
	TOTAL			0.353983	
2100					
	RAYMOND VILLAGE				
	GENERAL FUND	\$11,876,131	\$2,020.00	0.017009	701
2110					
	ROCA VILLAGE	\$16,099,587			
	GENERAL FUND		\$67,483.33	0.419162	711
2120					
	SPRAGUE VILLAGE	\$9,514,894			
	GENERAL FUND		\$9,077.97	0.095408	721

LANCASTER COUNTY, NEBRASKA					
2020 - 2021 TAX RATES					
	POLITICAL SUBDIVISION	VALUATION	TAX REQUIREMENT	TAX RATE	FUND
2130	WAVERLY, CITY OF				
	GENERAL FUND	\$350,469,478	\$549,688.00	0.156843	731
	BOND FUND		\$644,000.00	0.183754	733
	TOTAL			0.340597	
5020	BENNET FIRE DISTRICT				
	LANCASTER COUNTY	\$533,002,078			
	OTOE COUNTY	\$49,240,721			
	TOTAL ALL COUNTIES	\$582,242,799			
	GENERAL FUND		\$94,336.00	0.016202	406
	SINKING FUND		\$126,800.00	0.021778	408
	BOND FUND		\$0.00	0.000000	407
	TOTAL			0.037980	
5060	FIRTH FIRE DISTRICT				
	LANCASTER COUNTY	\$313,492,247			
	GAGE COUNTY	\$66,220,705			
	TOTAL ALL COUNTIES	\$379,712,952			
	GENERAL FUND		\$132,670.00	0.034940	426
	SINKING FUND		\$0.00	0.000000	427
	BOND FUND		\$101,930.00	0.026844	428
	TOTAL			0.061784	
5080	HALLAM FIRE DISTRICT				
	LANCASTER COUNTY	\$211,905,589			
	GAGE COUNTY	\$44,454,557			
	TOTAL ALL COUNTIES	\$256,360,146			
	GENERAL FUND		\$61,200.00	0.023873	436
	SINKING FUND		\$64,260.00	0.025066	437
	BOND FUND		\$80,580.00	0.031432	438
	TOTAL			0.080371	
5090	HICKMAN FIRE DISTRICT				
	GENERAL FUND	\$675,983,189	\$150,675.00	0.022290	441
	SINKING FUND		\$29,400.00	0.004349	442
	BOND FUND		\$214,318.00	0.031705	443
	TOTAL			0.058344	
5100	HIGHLAND FIRE DISTRICT				
	GENERAL FUND	\$169,490,012	\$13,040.00	0.007694	446
	BOND FUND		\$40,000.00	0.023600	447
	TOTAL			0.031294	
5110	MALCOLM FIRE DISTRICT				
	GENERAL FUND	\$317,720,650	\$203,900.00	0.064176	451
	SINKING FUND		\$62,700.00	0.019734	452
	TOTAL			0.083910	

LANCASTER COUNTY, NEBRASKA					
2020 - 2021 TAX RATES					
	POLITICAL SUBDIVISION	VALUATION	TAX REQUIREMENT	TAX RATE	FUND
5120					
	RAYMOND FIRE DISTRICT	\$427,170,529			
	GENERAL FUND		\$204,000.00	0.047756	456
	SINKING FUND		\$244,289.84	0.057188	457
	BOND FUND		\$132,191.49	0.030946	458
	TOTAL			0.135890	
5140					
	SOUTHEAST FIRE DISTRICT	\$497,843,359			
	GENERAL FUND		\$99,120.00	0.019910	466
	SINKING FUND		\$60,000.00	0.012052	467
	TOTAL			0.031962	
5150					
	SOUTHWEST FIRE DISTRICT	\$784,107,057			
	GENERAL FUND		\$163,000.01	0.020788	471
	SINKING FUND		\$114,900.70	0.014654	472
	AMBULANCE		\$59,400.00	0.007575	473
	BOND FUND		\$0.00	0.000000	474
	TOTAL			0.043017	
5170					
	WAVERLY RURAL FIRE DISTRICT	\$443,255,670			
	GENERAL FUND		\$74,986.32	0.016917	481
	BOND FUND		\$0.00	0.000000	482
	TOTAL			0.016917	
5010					
	ASHLAND FIRE DISTRICT # 1				
	(CERTIFIED BY SAUNDERS COUNTY)				
	LANCASTER COUNTY	\$29,328,668			
	SAUNDERS COUNTY	\$777,699,336			
	CASS COUNTY	w/above			
	TOTAL ALL COUNTIES	\$807,028,004			
	GENERAL FUND		\$250,126.36	0.030994	401
	SINKING FUND		\$8,535.85	0.001058	403
	BOND FUND		\$0.00	0.000000	402
	TOTAL			0.032052	
5030					
	CERESCO FIRE DISTRICT # 5				
	(CERTIFIED BY SAUNDERS COUNTY)				
	LANCASTER COUNTY	\$131,814,858			
	SAUNDERS COUNTY	\$169,905,928			
	TOTAL ALL COUNTIES	\$301,720,786			
	GENERAL FUND		\$102,585.07	0.034000	411
	SINKING FUND		\$18,103.25	0.006000	412
	BOND FUND		\$0.00	0.000000	414
	TOTAL			0.040000	

LANCASTER COUNTY, NEBRASKA					
2020 - 2021 TAX RATES					
	POLITICAL SUBDIVISION	VALUATION	TAX REQUIREMENT	TAX RATE	FUND
5040	CORTLAND FIRE DISTRICT				
	(CERTIFIED BY GAGE COUNTY)				
	LANCASTER COUNTY	\$61,563,729			
	GAGE COUNTY	\$134,002,608			
	TOTAL ALL COUNTIES	\$195,566,337			
	GENERAL FUND		\$54,691.90	0.027966	416
	SINKING FUND		\$3,978.00	0.002034	417
	BOND FUND		\$18,002.00	0.009205	418
	TOTAL			0.039205	
5050	EAGLE-ALVO FIRE DISTRICT				
	(CERTIFIED BY CASS COUNTY)				
	LANCASTER COUNTY	\$122,523,552			
	CASS COUNTY	\$278,431,928			
	OTOE COUNTY	w/above			
	TOTAL ALL COUNTIES	\$400,955,480			
	GENERAL FUND		\$44,167.03	0.011015	421
	SINKING FUND		\$1,424.59	0.000355	422
	BOND FUND		\$76,500.00	0.019079	424
	TOTAL			0.030449	
5070	GREENWOOD FIRE DISTRICT				
	(CERTIFIED BY CASS COUNTY)				
	LANCASTER COUNTY	\$22,753,913			
	CASS COUNTY	\$164,983,503			
	TOTAL ALL COUNTIES	\$187,737,416			
	GENERAL FUND		\$26,663.90	0.014203	431
	SINKING FUND		\$0.00	0.000000	432
	TOTAL			0.014203	
5130	SEWARD RURAL FIRE DISTRICT				
	(CERTIFIED BY SEWARD COUNTY)				
	LANCASTER COUNTY	\$139,272,192			
	SEWARD COUNTY	\$2,295,885,189			
	YORK COUNTY	\$214,742,530			
	TOTAL ALL COUNTIES	\$2,649,899,911			
	GENERAL FUND		\$528,665.87	0.019950	461
	SINKING FUND		\$167,771.49	0.006331	462
	BOND FUND		\$93,692.50	0.003536	464
	TOTAL			0.029817	
5160	VALPARAISO FIRE DISTRICT # 2				
	(CERTIFIED BY SAUNDERS COUNTY)				
	LANCASTER COUNTY	\$63,557,174			
	SAUNDERS COUNTY	\$244,163,493			
	BUTLER COUNTY	w/above			
	TOTAL ALL COUNTIES	\$307,720,667			
	GENERAL FUND		\$123,088.28	0.040000	476
	BOND		\$188,312.12	0.061196	478
	TOTAL			0.101196	
	HIDDEN VALLEY ROAD IMPROVEMENT DISTRICT				
	GENERAL FUND	\$10,455,204	\$3,570.00	0.034146	
	TOTAL			0.034146	

LANCASTER COUNTY, NEBRASKA				
SCHOOL DISTRICTS				
2020 - 2021 TAX RATES				
POLITICAL SUBDIVISION	TOTAL VALUATION	TAX REQUIREMENT	TAX RATE	
3010				
SCHOOL DISTRICT # 1				
(LINCOLN PUBLIC SCHOOLS)				
GENERAL FUND DISTRICT # 1	\$24,731,333,323	\$259,678,999	1.050000	201
CAPITAL PURPOSE UNDERTAKING	\$24,731,333,323	\$4,532,005	0.018325	208
BOND 1999	\$22,471,503,566	\$1,478,328	0.006579	209
BOND 2006	\$23,475,257,035	\$10,978,299	0.046765	210
BOND 2014	\$24,384,207,813	\$7,838,813	0.032147	211
BOND 2020	\$24,731,333,323	\$16,854,368	0.068150	211

TOTAL FOR LINCOLN DISTRICT #1		301,360,812	1.221966	
			=====	
*3100				
SCHOOL DISTRICT # 145				
(WAVERLY PUBLIC SCHOOLS)				
GENERAL FUND	1,872,523,671	\$18,925,995	1.010721	256
SPECIAL BUILDING FUND	1,872,523,671	\$732,323	0.039109	258
BOND 2005 K-8 (refinanced Bond '11 A/B (K-8))	2,794,695,595	\$912,867	0.032664	253
BOND 2005 9-12 (refinanced Bond '11 C (9-12))	2,798,109,433	\$209,670	0.007493	254
BOND 2015	2,068,289,049	\$589,636	0.028508	249
BOND 2016	2,068,289,049	\$417,383	0.020180	248
CAPITAL PURPOSE FUND 2012	2,094,238,554	\$168,843	0.008062	251
CAPITAL PURPOSE FUND 2013	2,088,070,954	\$387,251	0.018546	252

TOTAL WAVERLY DISTRICT #145			1.165283	
			=====	
*3110				
SCHOOL DISTRICT # 148				
(MALCOLM PUBLIC SCHOOLS)				
GENERAL FUND #148	\$394,180,966	\$3,186,700	0.808436	261
SPECIAL BUILDING FUND	\$394,180,966	\$477,795	0.121212	264
BOND 2017	\$405,221,510	\$327,187	0.080743	268

TOTAL TAX RATE DISTRICT #148			1.010391	
			=====	

LANCASTER COUNTY, NEBRASKA				
SCHOOL DISTRICTS				
2020 - 2021 TAX RATES				
POLITICAL SUBDIVISION	TOTAL VALUATION	TAX REQUIREMENT	TAX RATE	
*3150				
SCHOOL DISTRICT # 160				
(NORRIS PUBLIC SCHOOLS)				
	Total Value			
GENERAL FUND DISTRICT #160	\$1,652,144,537	\$17,090,125	1.034421	281
BOND 2004 MS BOND	\$1,548,567,647	\$500,000	0.032288	280
SPECIAL BUILDING FUND	\$1,652,144,537	\$252,525	0.015285	274
BOND 2012 K - 12	\$1,824,530,773	\$1,409,091	0.077230	273

TOTAL TAX RATE #160			1.159224	
			=====	
3160				
SCHOOL DISTRICT # 161				
(RAYMOND CENTRAL SCHOOLS)				
GENERAL FUND DISTRICT #161	\$765,411,269	\$7,541,792	0.985325	286
BOND FUND 7 - 12	\$768,202,066	\$634,040	0.082536	320
SPECIAL BUILDING FUND	\$765,411,269	\$485,848	0.063475	288

TOTAL DISTRICT 161 RAYMOND CENTRAL			1.131336	
			=====	
*3170				
SCHOOL DISTRICT OR-1				
(PALMYRA PUBLIC SCHOOLS)				
(CERTIFIED BY OTOE COUNTY)				
GENERAL FUND DISTRICT OR-1	\$601,882,813	\$5,055,816	0.840000	296
BOND 2016	\$601,882,813	\$757,301	0.125822	295
SPECIAL BUILDING FUND	\$601,882,813	\$60,188	0.010000	298
QUALIFIED CAPITAL PURPOSE FUND K-12 2019	\$601,882,813	\$180,566	0.030000	NEW

TOTAL DISTRICT OR1			1.005822	
			=====	
*3190				
SALINE SCHOOL DISTRICT # 2				
(CRETE PUBLIC SCHOOLS)				
(CERTIFIED BY SALINE COUNTY)				
GENERAL FUND DISTRICT #2	\$1,152,039,405	\$10,984,848	0.953513	301
SPECIAL BUILDING FUND (SINKING)	\$1,152,039,405	\$1,000,000	0.086803	303
BOND FUND - 2013	\$1,152,039,405	\$1,907,048	0.165537	304

TOTAL SALINE DISTRICT #2			1.205853	
			=====	

LANCASTER COUNTY, NEBRASKA				
SCHOOL DISTRICTS				
2020 - 2021 TAX RATES				
POLITICAL SUBDIVISION	TOTAL VALUATION	TAX REQUIREMENT	TAX RATE	
3221				
SALINE SCHOOL DISTRICT # 82				
(WILBER-CLATONIA SCHOOLS)				
(CERTIFIED BY SALINE COUNTY)				
GENERAL FUND DISTRICT #82	\$681,617,192	\$6,469,172	0.949092	310
CAPITAL PURPOSE FUND	\$681,617,192	\$191,919	0.028156	313
SPECIAL BUILDING FUND	\$681,617,192	\$353,535	0.051867	323
TOTAL SALINE DISTRICT #82			1.029115	
			=====	
*3200				
SEWARD SCHOOL DISTRICT # 5				
(MILFORD PUBLIC SCHOOLS)				
(CERTIFIED BY SEWARD COUNTY)				
GENERAL FUND DISTRICT #5	\$664,158,520	\$5,684,225	0.855854	306
SPECIAL BUILDING FUND	\$664,158,520	\$500,000	0.075283	324
TOTAL SEWARD DISTRICT #5			0.931137	
3210				
GAGE SCHOOL DISTRICT # 34				
(DANIEL FREEMAN SCHOOL)				
(CERTIFIED BY GAGE COUNTY)				
GENERAL FUND DISTRICT #34	\$528,880,868.00	\$4,433,473	0.838274	291
SPECIAL BUILDING FUND	\$528,880,868.00	\$181,292	0.034278	232
BOND FUND	\$528,880,868.00	\$574,322	0.108592	233
TOTAL GAGE DISTRICT #34			0.981144	
			=====	