



September 2024

This 2023-24 Report of State Aid to Local Subdivisions was prepared by the Nebraska Department of Revenue (DOR) pursuant to [Neb. Rev. Stat. § 77-1704.01](#) for distribution to Nebraska taxpayers.

Section One contains a schedule for all 93 counties listing the local subdivisions receiving state aid. Each schedule includes the total amount of property taxes levied in 2023 for collection in 2024, and the amount of general fund aid from state sources for FY 2023-24. Only the subdivisions required by statute are listed. Total property taxes levied are total property taxes levied, including amounts reimbursed under the homestead exemption program and the property tax programs.

The total for each county receiving funds is listed separately on each county's schedule. The amounts of total property taxes and state aid for the subdivision are the total amounts for the local subdivision and not just the portion in this county. To avoid double counting, these totals are only shown in the county where the local subdivision is considered headquartered.

Section Two includes a tabulation of specific aid programs funded by the Legislature from state revenue sources, and a summary of state aid paid to local subdivisions in each county.

If you have any questions regarding this report, please contact Hoa Phu Tran in DOR's Research Section at 402-471-5896, or hoaphu.tran@nebraska.gov.

A handwritten signature in black ink, appearing to read "J.R. Kamm".

James R. Kamm
Tax Commissioner