



# FISCAL IMPACT OF LB1219 TO NEBRASKA COUNTIES

LB1219 would cap the annual growth in property tax levies by political subdivisions, including counties. The total property tax levy for a county in any year could not exceed the prior year's total levy by more than the "allowable growth percentage," defined as two percent plus the subdivision's "real growth percentage." The real growth percentage is calculated by dividing the subdivision's real growth value by its prior-year total property valuation, with real growth value including increases from new construction, property improvements, annexations, changes in property use, and increases in personal property valuation.

## FISCAL IMPACT OF LB1219 ON COUNTY TAX ASKING

The following diagram demonstrates how county taxes would have been impacted if LB1219 had been in place starting in 2022-23. The left side displays the actual taxes levied while the right side displays the modeled LB1219 taxes.

ACTUAL TAXES LEVIED	Actual Total Taxes Levied in 2021-22: \$770,733,205	MAXIMUM ALLOWED TAXES UNDER LB1219
2022-23 Actual Total Taxes Levied: \$810,773,777	2022-23 Difference: \$14,076,693	2022-23 Maximum Allowed LB1219 Taxes: \$796,697,084
2023-24 Actual Total Taxes Levied: \$864,695,231	2023-24 Difference: \$39,568,333	2023-24 Maximum Allowed LB1219 Taxes: \$825,126,898
2024-25 Actual Total Taxes Levied: \$912,472,168	2024-25 Difference: \$56,283,505	2024-25 Maximum Allowed LB1219 Taxes: \$856,188,663
2025-26 Actual Total Taxes Levied: \$975,404,479	2025-26 Difference: \$87,285,854	2025-26 Maximum Allowed LB1219 Taxes: \$888,118,624

County Size	Average Annual Loss in Taxes Levied due to LB1219*	Cumulative 4-Year Loss in Taxes Levied due to LB1219*
Small (< 5,000 residents)	\$3,661,441	\$14,645,766
Medium (5,000-50,000 residents)	\$16,332,195	\$65,328,779
Large (> 50,000 residents)	\$29,309,960	\$117,239,841
Overall	\$49,303,596	\$197,214,386

\*Based on projections using Department of Revenue data from 2021-22 to 2025-26

**REQUIRING COUNTIES TO CUT AN AVERAGE OF \$49.3M ANNUALLY IS EQUIVALENT TO ANY ONE OF THE FOLLOWING:**



Eliminating over 600 county employees statewide each year



Reducing gravel maintenance of 4,000-8,000 miles of unpaved roads annually



Reducing road maintenance of 100 miles of paved roads annually



Delay repair of 50-80 bridges each year, potentially forcing their closure

Data sources: 2024-25 NACO Salary Study; NDOR; NDOT; NDAS; National Bridge Inventory; National Highway Administration

# IMPACT OF LB1219 BY COUNTY

\*Counties in bold would have lost revenue under LB1219

County*	Cumulative 4-year Difference (actual revenue vs. LB1219 revenue; negative values reflect lost revenue)	Average Annual Difference (actual revenue vs. LB1219 revenue; negative values reflect lost revenue)
<b>Adams</b>	-\$15,047,381	-\$3,761,845
<b>Antelope</b>	-\$4,866,887	-\$1,216,722
<b>Arthur</b>	-\$9,991	-\$2,498
<b>Banner</b>	-\$257,398	-\$64,350
Blaine	\$221,745	\$55,436
<b>Boone</b>	-\$1,674,204	-\$418,551
Box Butte	\$1,226,848	\$306,712
<b>Boyd</b>	-\$164,830	-\$41,208
<b>Brown</b>	-\$2,517,611	-\$629,403
<b>Buffalo</b>	-\$7,263,512	-\$1,815,878
<b>Burt</b>	-\$2,472,109	-\$618,027
<b>Butler</b>	-\$471,529	-\$117,882
<b>Cass</b>	-\$5,992,270	-\$1,498,067
<b>Cedar</b>	-\$2,386,166	-\$596,542
Chase	\$1,659,445	\$414,861
<b>Cherry</b>	-\$197,848	-\$49,462
<b>Cheyenne</b>	-\$886,234	-\$221,558
Clay	\$612,770	\$153,192
Colfax	\$137,838	\$34,460
<b>Cuming</b>	-\$207,941	-\$51,985
<b>Custer</b>	-\$96,795	-\$24,199
<b>Dakota</b>	-\$16,108	-\$4,027
<b>Dawes</b>	-\$72,180	-\$18,045
<b>Dawson</b>	-\$1,646,479	-\$411,620
Deuel	\$49,380	\$12,345
<b>Dixon</b>	-\$3,740,657	-\$935,164
<b>Dodge</b>	-\$5,618,286	-\$1,404,571
<b>Douglas</b>	-\$89,572,052	-\$22,393,013
<b>Dundy</b>	-\$1,877,860	-\$469,465
<b>Fillmore</b>	-\$2,827,105	-\$706,776
<b>Franklin</b>	-\$1,213,535	-\$303,384
<b>Frontier</b>	-\$226,624	-\$56,656
Furnas	\$360,296	\$90,074
Gage	\$9,583,804	\$2,395,951
<b>Garden</b>	-\$874,524	-\$218,631
<b>Garfield</b>	-\$1,219,849	-\$304,962
Gosper	\$749,405	\$187,351
Grant	\$105,647	\$26,412
Greeley	\$703,931	\$175,983
<b>Hall</b>	-\$1,239,383	-\$309,846
Hamilton	\$3,086,804	\$771,701
<b>Harlan</b>	-\$902,081	-\$225,520
Hayes	\$19,937	\$4,984
<b>Hitchcock</b>	-\$37,677	-\$9,419
<b>Holt</b>	-\$2,592,674	-\$648,169
<b>Hooker</b>	-\$590,148	-\$147,537
Howard	\$99,931	\$24,983

County*	Cumulative 4-year Difference (actual revenue vs. LB1219 revenue; negative values reflect lost revenue)	Average Annual Difference (actual revenue vs. LB1219 revenue; negative values reflect lost revenue)
<b>Jefferson</b>	-\$682,785	-\$170,696
<b>Johnson</b>	-\$1,619,655	-\$404,914
Kearney	\$65,699	\$16,425
Keith	\$152,526	\$38,132
<b>Keya Paha</b>	-\$244,686	-\$61,172
<b>Kimball</b>	-\$2,022,774	-\$505,693
<b>Knox</b>	-\$251,093	-\$62,773
Lancaster	\$7,315,758	\$1,828,939
Lincoln	\$840,335	\$210,084
Logan	\$45,574	\$11,394
Loup	\$69,580	\$17,395
<b>Madison</b>	-\$4,098,412	-\$1,024,603
<b>McPherson</b>	-\$411,035	-\$102,759
<b>Merrick</b>	-\$1,485,050	-\$371,262
<b>Morrill</b>	-\$804,548	-\$201,137
<b>Nance</b>	-\$1,537,148	-\$384,287
<b>Nemaha</b>	-\$960,033	-\$240,008
<b>Nuckolls</b>	-\$730,991	-\$182,748
<b>Otoe</b>	-\$1,487,102	-\$371,776
<b>Pawnee</b>	-\$460,530	-\$115,132
Perkins	\$118,333	\$29,583
Phelps	\$1,225,376	\$306,344
<b>Pierce</b>	-\$1,091,571	-\$272,893
<b>Platte</b>	-\$2,827,369	-\$706,842
Polk	\$57,421	\$14,355
Red Willow	\$754,015	\$188,504
<b>Richardson</b>	-\$2,648,669	-\$662,167
<b>Rock</b>	-\$211,393	-\$52,848
Saline	\$63,121	\$15,780
<b>Sarpy</b>	-\$26,480,652	-\$6,620,163
<b>Saunders</b>	-\$5,464,563	-\$1,366,141
<b>Scotts Bluff</b>	-\$915,226	-\$228,806
<b>Seward</b>	-\$1,449,961	-\$362,490
Sheridan	\$576,172	\$144,043
<b>Sherman</b>	-\$425,569	-\$106,392
Sioux	\$323,034	\$80,758
<b>Stanton</b>	-\$317,145	-\$79,286
<b>Thayer</b>	-\$2,331,271	-\$582,818
Thomas	\$268,017	\$67,004
<b>Thurston</b>	-\$150,573	-\$37,643
<b>Valley</b>	-\$2,169,710	-\$542,427
<b>Washington</b>	-\$4,020,837	-\$1,005,209
<b>Wayne</b>	-\$1,226,620	-\$306,655
Webster	\$89,444	\$22,361
<b>Wheeler</b>	-\$519,023	-\$129,756
York	\$29,350	\$7,337