LANCASTER COUNTY

TAX RATES FOR TAXPAYERS INSIDE LINCOLN CITY LIMITS	2004/05 RATE	2009/10 RATE	2013/14 RATE	**2014/15 RATE**	1 YR % CHANGE	5 YR % CHANGE	10 YR % CHANGE
AGRIC. SOCIETY OF LANCASTER CO.	0.002008	0.001643	0.001498	**0.001516**	1.20%	-7.73%	-24.50%
AIRPORT AUTHORITY	0.000000	0.000000	0.000000	**0.000000**	N/A	N/A	N/A
CITY OF LINCOLN	0.294980	0.287880	0.315800	**0.319580**	1.20%	11.01%	8.34%
EDUCATIONAL SERVICE UNIT # 18	0.014999	0.014957	0.015000	**0.015000**	0.00%	0.29%	0.01%
LANCASTER COUNTY	0.279700	0.268300	0.281300	**0.281300**	0.00%	4.85%	0.57%
LANCASTER CO. AGRICULTURAL SOCIETY JPA	0.004180	0.003830	0.003394	**0.003347**	-1.38%	-12.61%	-19.93%
LANCASTER CO. CORRECTIONAL JPA CITY		0.019363	0.017192	**0.016839**	-2.05%	-13.04%	#DIV/0!
LANCASTER CO. CORRECTIONAL JPA COUNTY		0.010729	0.009593	**0.009378**	-2.24%	-12.59%	#DIV/0!
LOWER PLATTE SOUTH N.R.D.	0.032302	0.040979	0.036073	**0.035832**	-0.67%	-12.56%	10.93%
PUBLIC BUILDING COMMISSION	0.017000	0.017000	0.016993	**0.017000**	0.04%	0.00%	0.00%
RAILROAD TRANS. SAFETY DIST.	0.026000	0.026000	0.013000	**0.013000**	0.00%	-50.00%	-50.00%
SCHOOL DISTRICT # 1	1.314148	1.253663	1.244095	**1.243845**	-0.02%	-0.78%	-5.35%
SOUTHEAST COMMUNITY COLLEGE	0.065500	0.067600	0.066700	**0.059800**	-10.34%	-11.54%	-8.70%
TOTAL	2.050817	2.011944	2.020638	**2.016437**	-0.21%	0.22%	-1.68%

TAX RATES COMMON TO ALL TAXPAYER OUTSIDE THE LINCOLN CITY LIMITS

AGRIC. SOCIETY OF LANCASTER CO.	0.002008	0.001643	0.001498	**0.001516**	1.20%	-7.73%	-24.50%
LANCASTER COUNTY	0.279700	0.268300	0.281300	**0.281300**	0.00%	4.85%	0.57%
LANCASTER CO. AGRICULTURAL SOCIETY JPA	0.004180	0.003830	0.003394	**0.003347**	-1.38%	-12.61%	-19.93%
LANCASTER CO. REGIONAL LIBRARY	0.027572	0.020498	0.019178	**0.019321**	0.75%	-5.74%	-29.93%
LANCASTER CO. CORRECTIONAL JPA COUNTY		0.010729	0.009593	**0.009378**	-2.24%	-12.59%	#DIV/0!
PUBLIC BUILDING COMMISSION	0.017000	0.017000	0.016993	**0.017000**	0.04%	0.00%	0.00%
RAILROAD TRANS. SAFETY DIST.	0.026000	0.026000	0.013000	**0.013000**	0.00%	-50.00%	-50.00%
SOUTHEAST COMMUNITY COLLEGE	0.065500	0.067600	0.066700	**0.059800**	-10.34%	-11.54%	-8.70%
TOTAL	0.421960	0.415600	0.411656	**0.404662**	-1.70%	-2.63%	-4.10%

	2004/05 RATE	2008/09 RATE	2013/14 RATE	**2014/15 RATE**	1 YR % CHANGE	5 YR % CHANGE	10 YR % CHANGE

IN ADDITION TAXPAYERS SHOULD ADD ANY OF THE FOLLOWING WHICH APPLY.

A. CITY, TOWN OR VILLAGE TAX RATES

BENNET VILLAGE	0.451941	0.533634	0.533636	**0.533636**	0.00%	0.00%	18.08%
DAVEY VILLAGE	0.202855	0.210298	0.258034	**0.278178**	7.81%	32.28%	37.13%
DENTON VILLAGE	0.285780	0.252812	0.213566	**0.230675**	8.01%	-8.76%	-19.28%
FIRTH VILLAGE	0.154495	0.152392	0.269855	**0.272000**	0.79%	78.49%	76.06%
HALLAM VILLAGE	0.674255	0.670748	0.659392	**0.647019**	-1.88%	-3.54%	-4.04%
HICKMAN VILLAGE	0.441187	0.694176	0.696454	**0.696454**	0.00%	0.33%	57.86%
MALCOLM VILLAGE	0.304392	0.376616	0.317905	**0.400407**	25.95%	6.32%	31.54%
PANAMA VILLAGE	0.508891	0.504636	0.446261	**0.448699**	0.55%	-11.08%	-11.83%
RAYMOND VILLAGE	0.152611	0.025685	0.024739	**0.024185**	-2.24%	-5.84%	-84.15%
ROCA VILLAGE	0.356378	0.423235	0.449300	**0.449289**	0.00%	6.16%	26.07%
SPRAGUE VILLAGE	0.066823	0.070828	0.092286	**0.095366**	3.34%	34.64%	42.71%
WAVERLY	0.379966	0.429440	0.446108	**0.446108**	0.00%	3.88%	17.41%

B. EDUCATIONAL SERVICE UNIT TAX RATES

EDUCATIONAL SERVICE UNIT # 2	0.014641	0.014781	0.015843	**0.014999**	-5.33%	1.47%	2.45%
EDUCATIONAL SERVICE UNIT # 4	0.015000	0.037272	0.015000	**0.015000**	0.00%	-59.76%	0.00%
EDUCATIONAL SERVICE UNIT # 5	0.015000	0.027381	0.016310	**0.016175**	-0.83%	-40.93%	7.83%
EDUCATIONAL SERVICE UNIT # 6	0.017074	0.015000	0.015000	**0.015000**	0.00%	0.00%	-12.15%
EDUCATIONAL SERVICE UNIT # 18	0.014999	0.014957	0.015000	**0.015000**	0.00%	0.29%	0.01%

	2004/05 RATE	2008/09 RATE	2013/14 RATE	**2014/15 RATE**	1 YR % CHANGE	5 YR % CHANGE	10 YR % CHANGE

C. NATURAL RESOURCES DISTRICT TAX RATES

LOWER PLATTE SO. N.R.D.	0.032302	0.040979	0.036073	**0.035832**	-0.67%	-12.56%	10.93%
NEMAHA N.R.D.	0.044114	0.045000	0.043742	**0.038845**	-11.20%	-13.68%	-11.94%

D. RURAL FIRE PROTECTION DISTRICT TAX RATES

ASHLAND FIRE DISTRICT # 1	0.025180	0.040000	0.040000	**0.040000**	0.00%	0.00%	58.86%
BENNET FIRE DISTRICT	0.043053	0.044629	0.027457	**0.032347**	17.81%	-27.52%	-24.87%
CERESCO FIRE DISTRICT # 5	0.060980	0.062030	0.050232	**0.048531**	-3.39%	-21.76%	-20.41%
CORTLAND FIRE DISTRICT	0.053376	0.030000	0.030000	**0.030000**	0.00%	0.00%	-43.79%
EAGLE-ALVO FIRE DISTRICT	0.031511	0.024600	0.011239	**0.010865**	-3.33%	-55.83%	-65.52%
FIRTH FIRE DISTRICT	0.051439	0.047127	0.069596	**0.070482**	1.27%	49.56%	37.02%
GREENWOOD FIRE DISTRICT	0.044942	0.033874	0.015753	**0.014350**	-8.91%	-57.64%	-68.07%
HALLAM FIRE DISTRICT	0.038017	0.068240	0.090053	**0.082053**	-8.88%	20.24%	115.83%
HICKMAN FIRE DISTRICT	0.059093	0.052272	0.031274	**0.039678**	26.87%	-24.09%	-32.85%
HIGHLAND FIRE DISTRICT	0.018876	0.035121	0.027124	**0.026138**	-3.64%	-25.58%	38.47%
MALCOLM FIRE DISTRICT	0.094420	0.101860	0.094260	**0.094137**	-0.13%	-7.58%	-0.30%
RAYMOND FIRE DISTRICT	0.111133	0.182890	0.135734	**0.144289**	6.30%	-21.11%	29.83%
SEWARD RURAL FIRE DISTRICT	0.054733	0.046156	0.025853	**0.024137**	-6.64%	-47.71%	-55.90%
SOUTHEAST RURAL FIRE DISTRICT	0.052907	0.052681	0.053774	**0.053609**	-0.31%	1.76%	1.33%
SOUTHWEST RURAL FIRE DISTRICT	0.121120	0.095250	0.076099	**0.074145**	-2.57%	-22.16%	-38.78%
VALPARAISO FIRE DISTRICT # 2	0.056550	0.040000	0.040000	**0.040000**	0.00%	0.00%	-29.27%
WAVERLY RURAL FIRE DISTRICT	0.032480	0.030656	0.016627	**0.015750**	-5.27%	-48.62%	-51.51%

	2004/05 RATE	2008/09 RATE	2013/14 RATE	**2014/15 RATE**	1 YR % CHANGE	5 YR % CHANGE	10 YR % CHANGE

E. SCHOOL DISTRICT TAX RATES

DISTRICT # 1 (LINCOLN PUBLIC)	1.314148	1.253663	1.244095	**1.243845**	-0.02%	-0.78%	-5.35%
DISTRICT # 145 (WAVERLY)	1.165732	1.228511	1.216622	**1.202003**	-1.20%	-2.16%	3.11%
DISTRICT # 148 (MALCOLM)	1.284560	1.148056	1.120969	**1.156293**	3.15%	0.72%	-9.99%
DISTRICT # 160 (NORRIS)	1.188476	1.137867	1.184552	**1.172841**	-0.99%	3.07%	-1.32%
DISTRICT # 161 (RAYMOND CENTRAL)	1.260875	1.347709	1.215063	**1.199245**	-1.30%	-11.02%	-4.89%
DISTRICT # OR-1 (PALMYRA)	1.217539	1.149817	1.122804	**1.088474**	-3.06%	-5.34%	-10.60%
SALINE DIST. # 2 (CRETE)	1.171270	1.152978	1.340000	**1.290036**	-3.73%	11.89%	10.14%
SALINE DIST. # 82 (WILBER/CLAT.)	1.304202	1.170360	1.113903	**0.961247**	-13.70%	-17.87%	-26.30%
SEWARD DIST. # 5 (MILFORD)	1.084235	1.076960	1.025316	**0.996564**	-2.80%	-7.47%	-8.09%
GAGE DIST. # 30 (FREEMAN)	1.050195	1.211885	1.172617	**1.106338**	-5.65%	-8.71%	5.35%

F. SANITARY IMPROVEMENT DISTRICT TAX RATES

S.I.D. # 5 (CHENEY)	0.000000	0.160954	0.000000	**0.000000**	N/A	-100.00%	N/A
S.I.D. # 6 (WEST EMERALD)	0.335694	0.470906	0.446030	**0.435154**	-2.44%	-7.59%	29.63%
S.I.D. # 8 (WALTON)	0.467296	0.370920	0.000000	**0.000000**	#DIV/0!	-100.00%	-100.00%

AL LARSON ROAD IMPROVEMENT DISTRICT			0.000000	**0.000000**	#DIV/0!	#DIV/0!	#DIV/0!

(LOTUS\LEVIES14\TXRATE15)