

# OFFICE OF DAKOTA COUNTY TREASURER

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The Nebraska Property Tax Incentive Act is a refundable tax credit based on the qualified school district portion and community college portion of real estate taxes paid. This year, 2023, the qualified school district taxes paid credit is 30% and community college taxes paid credit is 55%. The tax credit rate is set each year by the Nebraska Department of Revenue. This credit pertains to any tax year that is physically paid in 2023.

This is not a credit that is applied when you pay your property taxes. It is a credit applied when you file your 2023 income taxes. Please contact your tax preparer if you have any questions.

Eligible taxpayers include individuals, corporations, partnerships, LLCs, trusts, estates or any entity paying school district and community college taxes.

There is no guarantee the rates will be the same in 2024. If you have your real estate taxes escrowed as part of your mortgage payment, you will need to discuss with your mortgage provider.

The Nebraska Department of Revenue website for more information is:  
<https://revenue.nebraska.gov>.