

# OFFICE OF DAKOTA COUNTY TREASURER

DAWN BOUSQUET

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The Nebraska Property Tax Incentive Act, which went into effect for the 2020 tax year, was a refundable tax credit (6% in 2020) based on the school district portion of real estate taxes paid. The tax credit for the school district portion of your 2021 real estate taxes was set at 25.3%. The tax credit for the 2022 school district and community college property tax credit is **30%**. The community college property tax credit is new this year. 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 2022.

This is not a credit that is applied when you pay your property taxes. It is a credit applied when you file your 2022 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.

I recommend you consider paying your 2022 taxes in 2022 to take advantage of the higher tax credit rate. There is no guarantee the rate of 30% will be the same in 2023. If you have your real estate taxes escrowed as part of your mortgage payment, you will need to discuss this with your mortgage provider.