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Nebraska Legislative Planning Committee 2016 Report: Policy Briefs

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Nebraska Legislative Planning Committee 2016 Report *Policy Briefs*

Center for Public Affairs Research
University of Nebraska at Omaha

July 2017

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Nebraska Legislative Planning Committee 2016 Report

Policy Briefs

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Craig S. Maher, Director, Nebraska State and Local Finance Lab, School of Public Administration, University of Nebraska at Omaha

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Policy Brief

Agriculture Assessment in Nebraska

Craig S. Maher, Director
Nebraska State and Local Finance Lab
School of Public Administration
University of Nebraska-Omaha
November 2016

Introduction

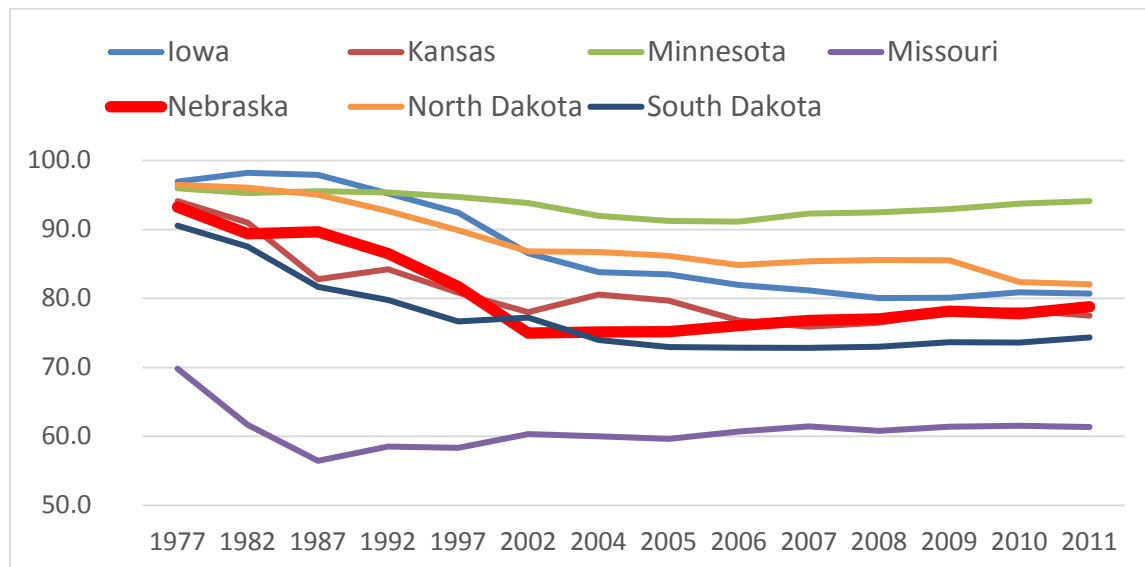
The Nebraska Legislature has held meetings and solicited input from a host of individuals and organizations who are advocating for: 1) property tax relief and; 2) revisions to agriculture assessment practices. This policy brief focuses on agriculture in Nebraska from three perspectives:

1. Why this is an issue;
2. Discussion of agriculture assessment practices;
3. Questions to consider.

Property Taxes in Nebraska

According to the US Bureau of Census, Nebraska like most Great Plains states relies heavily on property taxes to fund local government (municipalities, counties, school districts and special purpose districts). While local reliance on property taxes to fund local governments has declined since 1977, it still accounts for 79 percent in 2011 (see figure below).

Property Taxes as a Share of Local Taxes in Great Plains States

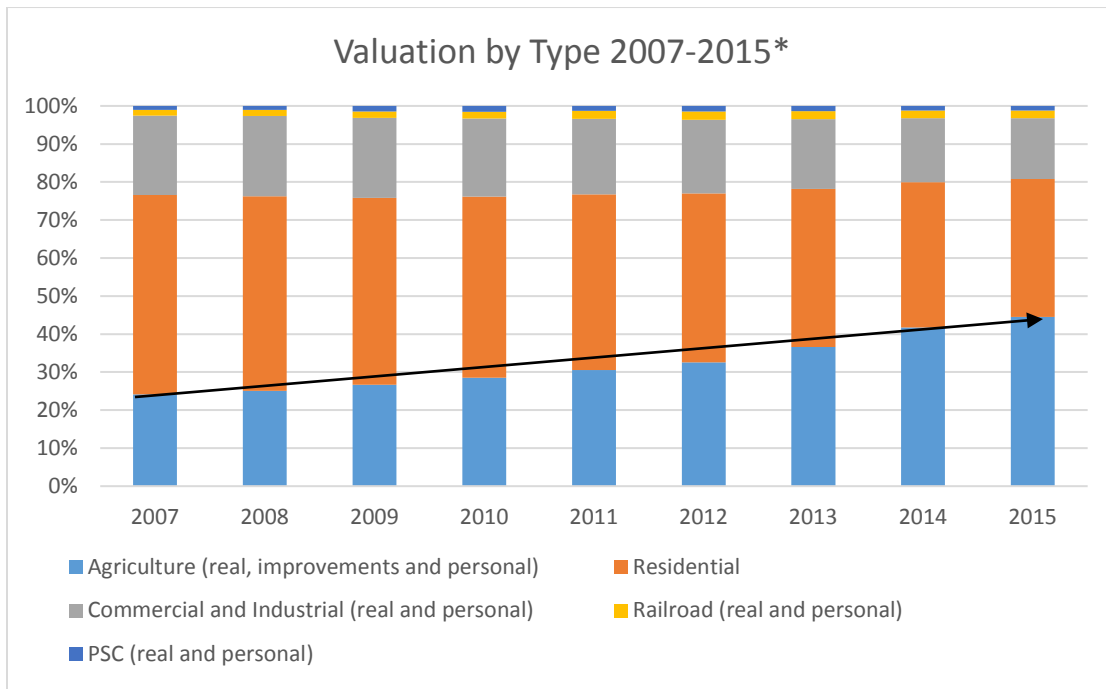


Source: US Census Bureau, State and Local Government Finances, multiple year.

Property Valuation by Class in NE

The graph below reflects the distribution of property value by class. Notice how NE bucked the national trend in recent years as the value of agricultural land is growing disproportionately to other classes, including residential. Agricultural land has grown from 24 percent of all valuation in 2007 to 45 percent in 2015. Residential property in NE is down from 52 to 36 percent during the same period.

Real Property by Class in Nebraska

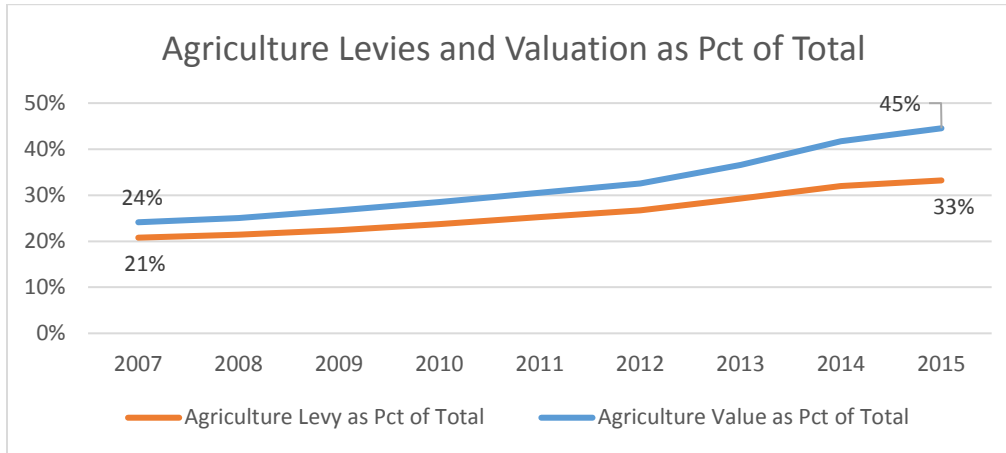


Source: Nebraska Department of Revenue: <http://www.revenue.nebraska.gov/PAD/research/valuation.html>

* 2007 was chosen because it reflects the year when agriculture assessments were changed to 75 percent of market value.

Agriculture Shouldering Larger Property Tax Burden

Given the amount of local reliance on property taxes and the shift in the distribution of the property tax burden to agriculture, that sector is shouldering more of the property burden over the past decade (see below).

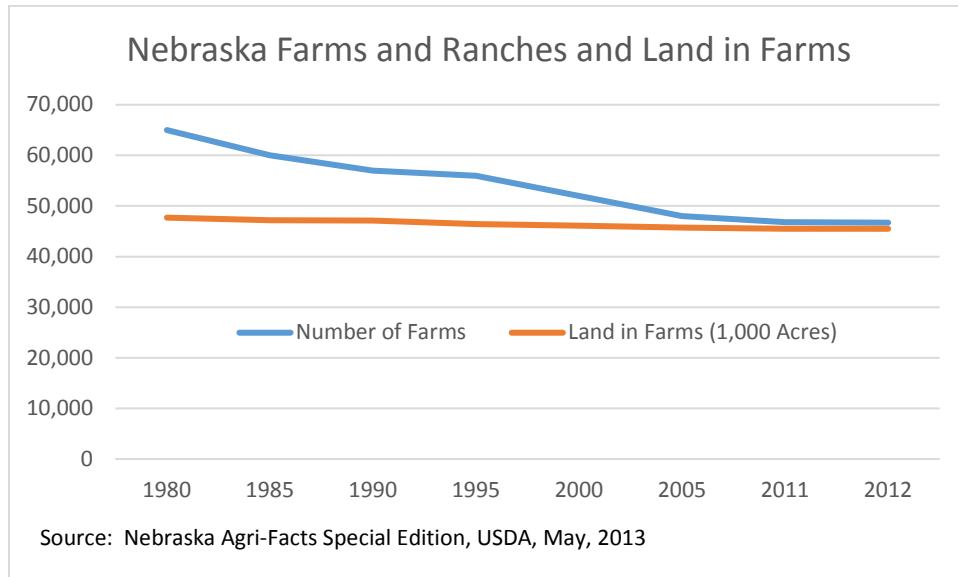


Source: Nebraska Department of Revenue: <http://www.revenue.nebraska.gov/PAD/research/valuation.html>

* 2007 was chosen because it reflects the year when agriculture assessments were changed to 75 percent of market value.

Agriculture in Nebraska

The size and number of farms has been shifting in Nebraska for at least the last forty years. The number of farms has dropped nearly 30 percent (28.2 percent) between 1980 and 2012 (see below). At the same time the average farm size has increased 33 percent, from 734 acres to 974 acres. Interesting, the amount of farming acreage in Nebraska has only decreased by 4.6 percent since 1980.



Nebraska's Farmers and Ranchers Lead the Nation

Nebraska farmers and ranchers are national leaders in both commodities and livestock. Nebraska trails states such as Idaho, California, Wisconsin and New York in dairy, and southeastern states in poultry.

Commodities (highlights)

- Great northern bean production (rank 1)
- Pinto bean production (rank 2)
- Corn and grain production (rank 3)
- Dry edible bean production (rank 3)
- Off and on-farm grain storage capacity (rank 4)
- Cash receipts from crops, 2011 (\$11.8 billion; rank 4)

Livestock, Dairy and Poultry (highlights)

- Commercial red meat production (rank 1)
- Commercial cattle slaughter (rank 1)
- Cattle on feed (rank 2)
- Cattle and calves (rank 2)
- Beef cows (rank 2)
- Livestock cash receipts, 2011 (\$10.1 billion; rank 4)

Property Assessment Process

The guiding principle of any assessment process is uniformity. Ensuring uniformity requires important roles played by local governments as well as the State. Local governments – in Nebraska, this means counties – are responsible for the assessments and the State is responsible for overseeing and ensuring equalization in assessment practices across the state.

NE Constitutional Requirements

- “Taxes should be levied by *valuation uniformly* and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution”
- “... the legislature may provide that *agricultural land* and horticultural land, as defined by the Legislature, shall constitute a distinct class of property for purposes of taxation and may provide for a *different method of taxation...*”

To date, Nebraska’s assessments are based on a fair and equitable estimate of the market value.

Valuation Methodologies

There are three generally accepted valuation methodologies used by assessors. The most common is the sales approach.

- Sales (Market) comparison Approach
 - Based on recent “arms-length” sales of comparable properties in area. The property is compared to recently sold properties.
- Cost Approach
 - Based on determining the value of vacant land then adding the cost of construction, minus depreciation. This approach requires recent sales of vacant lands and more recently constructed buildings from which construction costs can be derived.
- Income Approach
 - Value of property is based on its rental income, this is, its future ability to produce income for the owner. The income approach is based on the assumption that the value of a property is directly related to the income it will generate over its economic lifetime. The assumption is that there is a relationship between income and value. Value is the present worth of future benefits. This, thus, requires forecasting income and expenses. This method is used for apartments, office buildings, malls, and other property that generates a regular income.

According to the Nebraska Department of Revenue, each of these methodologies is appropriate:

The valuation of real property is determined according to professionally accepted mass appraisal techniques, including but not limited to the following: (1) comparing sales of properties with known or recognized values, taking into account location, zoning, and current functional use (also known as the sales comparison approach); (2) the income approach; and (3) the cost approach.

Source: http://www.revenue.nebraska.gov/PAD/PAD_faq.html#PAD06

Farmland Assessment

Often in heavy agriculture states, there is some form of break for farmland – *today, every state offers some form of tax relief for agriculture land owners*. In Nebraska, farmland is currently assessed at market value. Again, according to the Nebraska Department of Revenue:

The valuation for agricultural or horticultural land is valued according to market or actual value, no different than any other real property. However, Nebraska law allows for agricultural and horticultural land to be assessed at a rate lower than 100% of market value. State statute currently mandates agricultural or horticultural land to be assessed at 75% of its fair market value. Assessors use a three-year median agriculture land sales average creating a “lagged effect” between assessed value and current rental rates.

A market or sales comparison approach may be used to determine the actual value for each class and subclass of agricultural and horticultural land.

A valuation per unit of comparison, or per land capability group, may be made based on matched pairs analysis of comparable sales.

The income approach to valuation may be used to determine the actual value for each class and subclass of agricultural and horticultural land. An estimate of potential gross income is made from:

- Typical cash rents for comparable land; or
- Estimated landlord's share of income on a crop/share basis; or
- For grassland, the rent should be based on animal unit months.

Typical expenses are deducted from the estimate of gross income to arrive at net income to the landowner. Indicated net income is capitalized or divided by the appropriate capitalization rate to estimate the value of the parcel.

Capitalization rate must consider:

- Market derived discount rate;
- Market derived rate of change;
- Market derived sinking fund rate; and
- Appropriate effective tax rate.

Reconciliation of final value is based on the appropriateness of the approach to value (market is preferred in the valuation of agricultural land) and the availability and reliability of the information used in each approach. Source: http://www.revenue.nebraska.gov/PAD/PAD_faq.html#PAD06

Use-Value Assessment of Agricultural Land

Use-value assessment (UVA) is a preferential property tax treatment for agricultural land owners which was first adopted in the United States in the 1960s to deal with the trend of urbanization. Under traditional assessment methods, property is assessed in its market value or highest and best use. The use-value approach assesses the property in its present use (Anderson, 1993).

Use-value assessment of agricultural land could reduce agricultural landowners' property tax burdens, especially for those whose land is at the edge of urban area since the suburban land's market value grows rapidly as the urban area expands. (State of Wisconsin, 2010; Anderson, 2012: 73)

According to Schwartz et al. (1976) and Anderson (1993), the main purposes of use-value assessment are:

- (1) preserve agricultural land to ensure food supply,
- (2) slow the conversion of farmland into non-farm use since the land development toward non-farm use is usually an irreversible process.

However, some researches point out that use-value property tax is ineffective. Firstly, it erodes the property tax base of local governments. Therefore, local governments have to raise the tax rate in order to stable their tax revenues. Other property owners have to pay more property tax.

Secondly, landowners might postpone sale of their land to enjoy reduced taxes and wait for the land prices raise. This rent-seeking action might delay the development of agricultural land. (Mark and Yamauchi, 1982)

Last but not least, agricultural land may be eligible for use-value property tax but actually zoned for non-agricultural purposes and many of them are even owned by real estate or property development business. According to Johnson and England (2015), The problem of "fake farmers whose property is... too large to mow, but too small to grow" causes property tax expenditure for local governments (State of Wisconsin, 2010; Lincoln Institute of Land Policy, 2015).

Agricultural Assessment in Other States

The focus of this review will be on the following states: Iowa, Kansas, Michigan, Minnesota, South Dakota and Wisconsin. These states were chosen because of their location and their different approaches to agriculture assessment. An important difference is that these states are generally heavy row crop production states and do not have the degree of irrigation found in Nebraska.

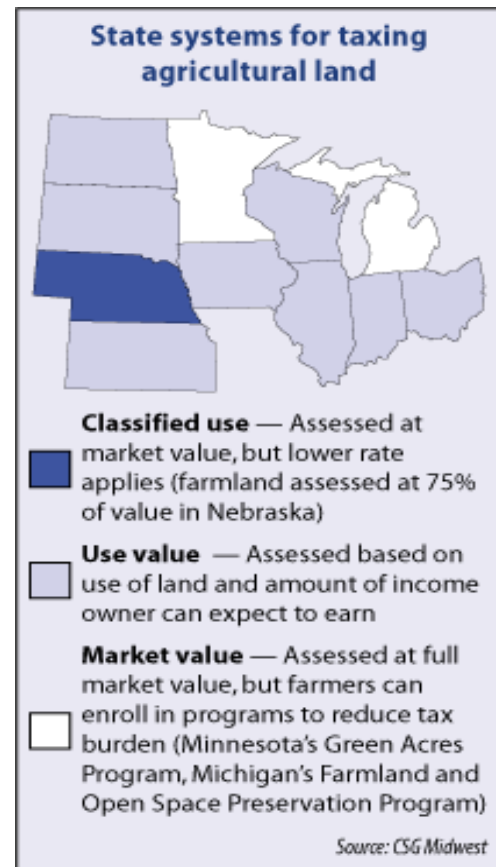
Interestingly, Nebraska is the only state in the region that uses a pure classified use at market value for agricultural land assessment. Some form of use-value assessment is the most common in the region.

According to a recent report by The Midwest Office of the Council of State Governments (CSG) (2012), half of the states in the US use a market-approach to agricultural land assessment.

As described in report, the CSG Midwest notes that the states in this region tend to tax farmland utilizing use-value assessment. The study goes on to note that four factors go into this assessment practice: commodity prices, soil productivity, rental rates, production expenses and capitalization rates – interest rates for farm mortgages (6).

“In general, the formula economists use to calculate use-value assessment is this: $UVA = \text{net income} / (\text{interest rate} + \text{property taxes})$. This formula comes closest to determining what a farmer can afford to pay at current commodity and production costs” (6).

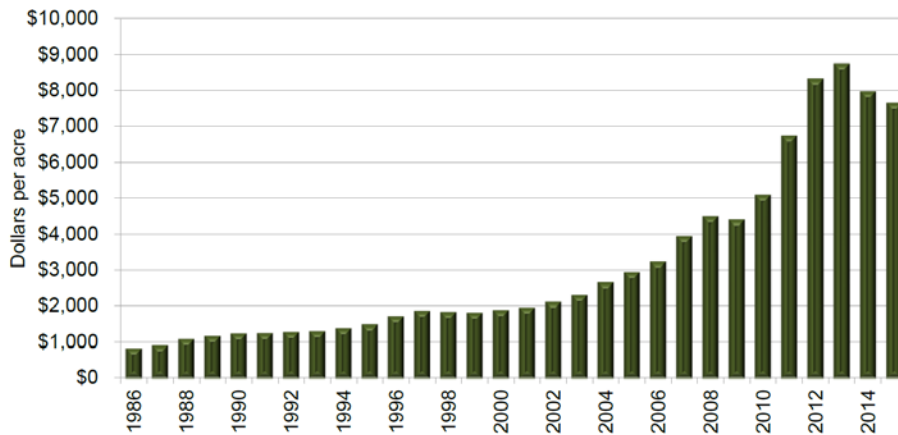
Another interesting note in the study is that only 11 states automatically enroll farmland into the use-value assessment program. Most states require an application by the landowner.



Iowa

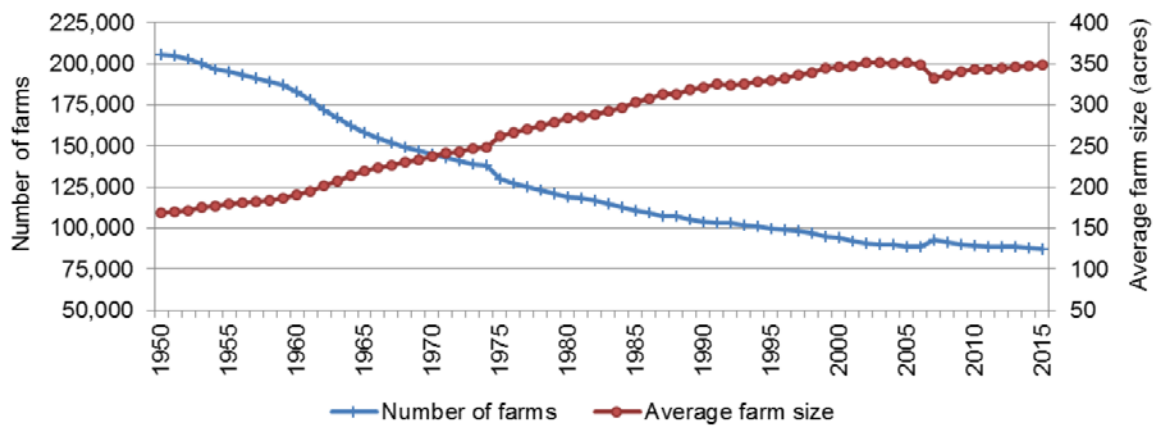
Similar to Nebraska, Iowa has experienced rapid growth in property values for much of the past three decades. Land values peaked in 2013 at nearly \$9,000 per acre and has since dipped to less than \$8,000 per acre in 2015 (see below).

Land Values – Iowa: 1986-2015



Also similar to Nebraska, Iowa has experienced a drop in the number of farms and an increase in average farm size.

Number of Farms and Average Farm Size – Iowa: 1950-2015



Assessment of Farmland in Iowa

Agricultural land is based on productivity and the buildings are assessed separately. Thus, for farmland, the income capitalization approach is used, meaning using the expected benefits to determine the value of an income generating property. This requires the incorporation of key factors into the assessment such as soil quality and weather conditions. In Iowa, a soil map is used to generate a corn suitability rating from which income is estimated. Net earnings income is determined by a five-year rolling average of crop prices multiplied by yields minus expenses.

The other key element of the capitalization rate. This can be thought of similar to mortgage rate and captures the needed cash flow to service debt on land. As a general rule, the higher the capitalization rate, the lower the use-value (Anderson, 2012). Unlike many states that use Federal Land Bank (FLB) rates, Iowa set the capitalization rate at 7 percent.

Iowa also uses a five-year average of assessments to smooth year-to-year variation. In assessment year 2013, the productivity value was 24.7 percent of market value (<http://tinlyurl.com/zh2wmwx>)

Kansas

Similar to Iowa, agricultural land in Kansas is valued based on its income or productivity. Interestingly, all agricultural land in Kansas is required to be inspected by the county or district appraiser at least once every six years. Valuations are required for each parcel based on both market and use-value, despite assessments being based solely on use-value.

Agricultural lands are classified by USDA soil type and productivity for each type of land is determined within each county or homogeneous region using an 8-year moving average of landlord net income. The capitalization rate is the sum of, "... the contract rate of interest for new federal land bank loans in Kansas on July 1 of each year averaged over a 5-year period... plus a percent not less than 0.75 percent nor more than 2.75 percent, as determined by the director of property valuation" (Anderson, 2012).

Interestingly, State Senator Jeff Melcher and R-Leawood introduced Senate Bill 178 in 2015 in order to value agriculture property the same as other property, but the bill wasn't passed.

- <http://www.saline.org/Appraiser/KansasAgUseValuation.aspx>

South Dakota

Agricultural land used to be based on market value (market sale prices). After 2010, agricultural land in South Dakota is assessed based upon its productivity value. Productivity value (also called formula value) is the starting point for valuing all agricultural land in the state assessed by Department of Economics at South Dakota State University.

http://dor.sd.gov/Taxes/Property_Taxes/Productivity_Valuation_for_Agricultural_Land_Assessments.aspx

There is a 15, 20, or 25 percent cap in place to control year-to-year increases or decreases in an agricultural property's assessed value. (It's adjusted by the county Director of Equalization.)

In states with a cap, there is a growing disparity between the farm's actual value and the level at which it is being assessed. South Dakota is a case in point. As Sen. Rhoden of South Dakota notes, the state's old market-based system had already created wide disparities in the appraisal of agricultural land from county to county. The 10 percent cap under the new use-value assessment, he says, made it impossible to close those disparities and to close the gap between a land's taxable value and its actual value. (<http://www.csgmidwest.org/policyresearch/1012aglandtaxes.aspx>)

- Only tax a portion (85 percent) of the final use-value assessment. (

<http://www.csgmidwest.org/policyresearch/1012aglandtaxes.aspx>)

Minnesota Green Acres Program

- Agriculture land owners must apply to Program
- Reaction to growing ag land values at rates greater than other property classes on urban fringes – trying to protect from development
- Ag land is assessed at best-use then compared to values in heavily ag counties; ag land owner gets the lower of the two valuations
- In 2012, 62/87 counties had acreage enrolled, equal to 13.6% of productive agriculture acreage
- 2008 audit found that tax savings for those in program = \$35 million

Michigan Farmland and Open Space Preservation

- Act enables landowners to enter into development rights agreement with State
- Landowner entitled to income tax benefits and land is not subject to special assessments for sanitary, sewer, lights or non-farm drain projects
- Credits depend on tax assessed against property and the landowner's income
- Landowner entitled to claim a MI tax credit equal to property taxes minus 3.5% of owner's household income
- Requirements include size and use
- Agreements last anywhere from 10 to 90 years
- Can sell/transfer land without penalty
- Increases in taxable land held to lower of two rates: five percent or rate of inflation

Wisconsin Use-Value Assessment

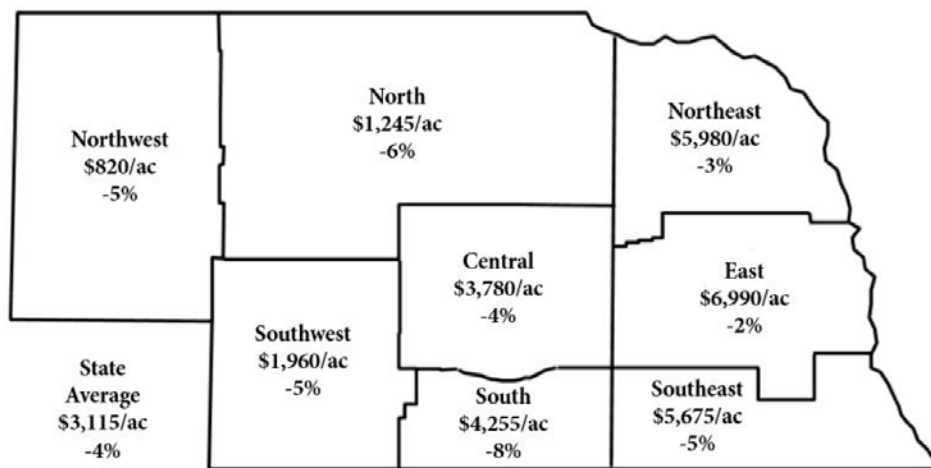
- Specific only to land in agricultural use
- Aim was to reduce sprawl and provide tax relief to farmers
- Overseen by the Farmland Advisory Board
- Involved in the Program's management – federal land bank's 5-year capitalization rate; annual reporting of program effectiveness

Questions for Consideration

- 1) Recent trends in farmland values. In a recent survey of the farm real estate market in Nebraska, average values decreased four percent between 2015 and 2016. This is the second consecutive annual decrease.

According to the report, “General expectations amongst panel members weakened for future increases in land value... Current crop prices once again were listed as the most negative factor for a second year... property taxes may have a negative bearing on the value of agricultural land, depending on future policies” (UNL Nebraska Farm Real Estate Market Highlights 2015-16, p. 3).

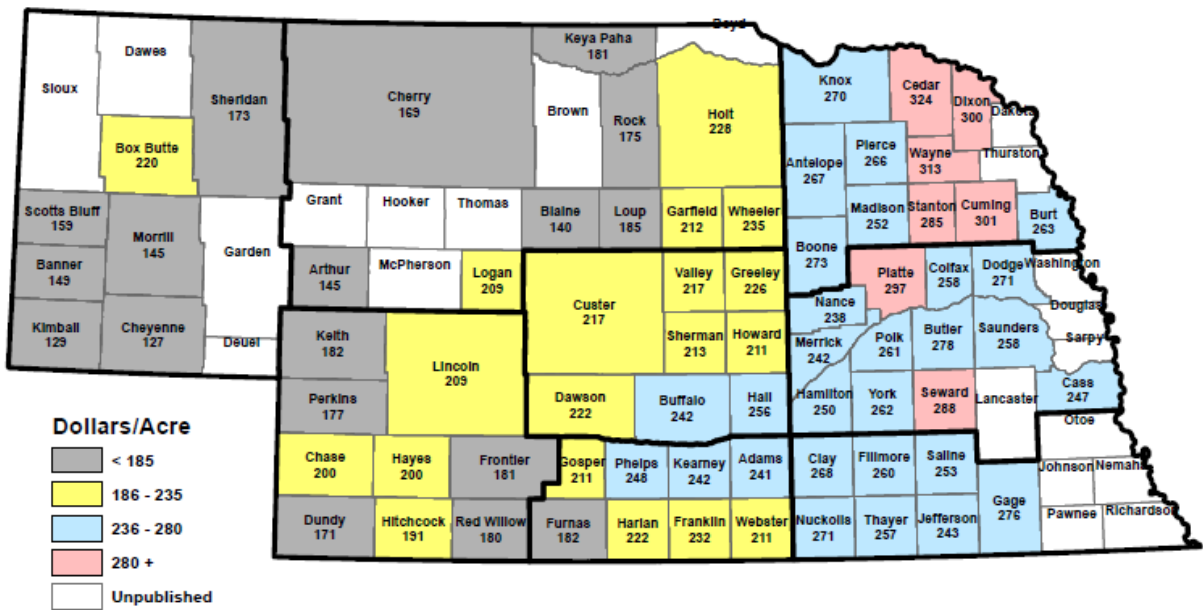
Figure 2. Average Value of Nebraska Farmland, February 1, 2016 and Percent Change From Year Earlier



Source: UNL Nebraska Farm Real Estate Market Surveys, 2015 and 2016.

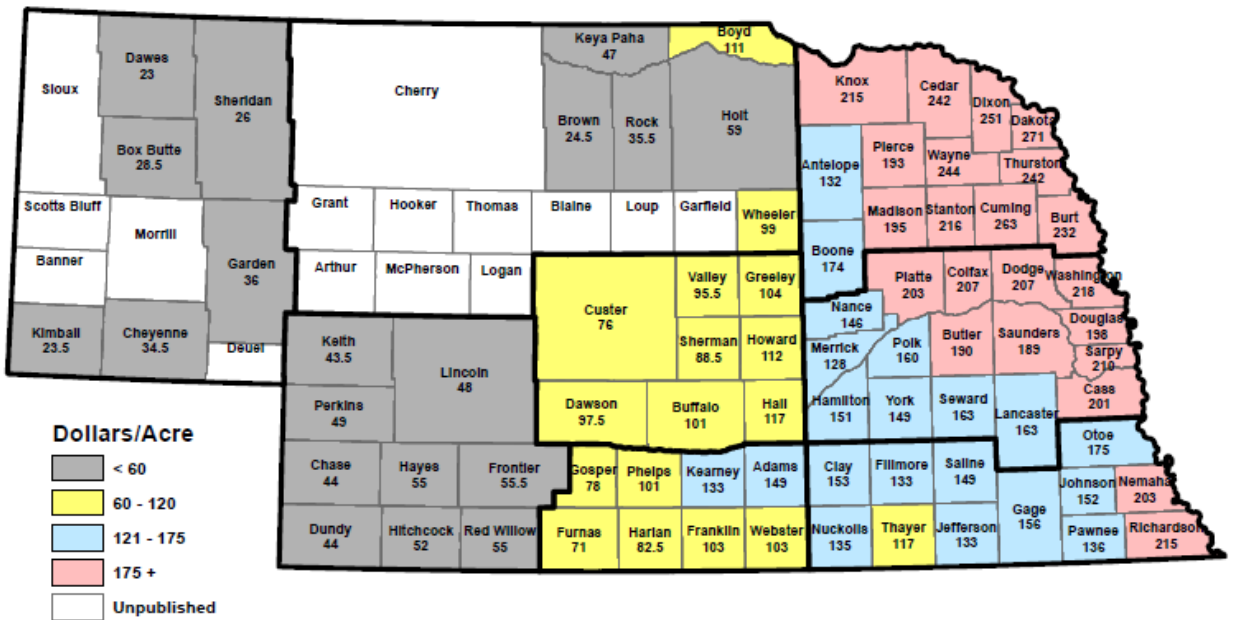
- 2) Use value assessment does not, by itself, reduce overall property tax burdens, it, at best, shifts property tax burdens. Use-value assessment was implemented as an instrument for helping preserve farmland on urban fringes where development pressures drive up farmland values at rates higher than other property classes. The policy could, no doubt, help some farmers on the urban fringes in Nebraska but will have no effect on most farmers in the State.
- 3) Implementation of use-value assessment in Nebraska will be challenged by topography and the types of farming in the State. The following maps show the amount of variation in land rents based on pasture, irrigated and non-irrigated. There is great variation across the state in farm rents (and values) – which is partially a reflection of the variation in production capacity. As such there would need to be use-value assessments set up in different regions in the state.

2016 Nebraska Irrigated Cropland Cash Rent Paid Per Acre



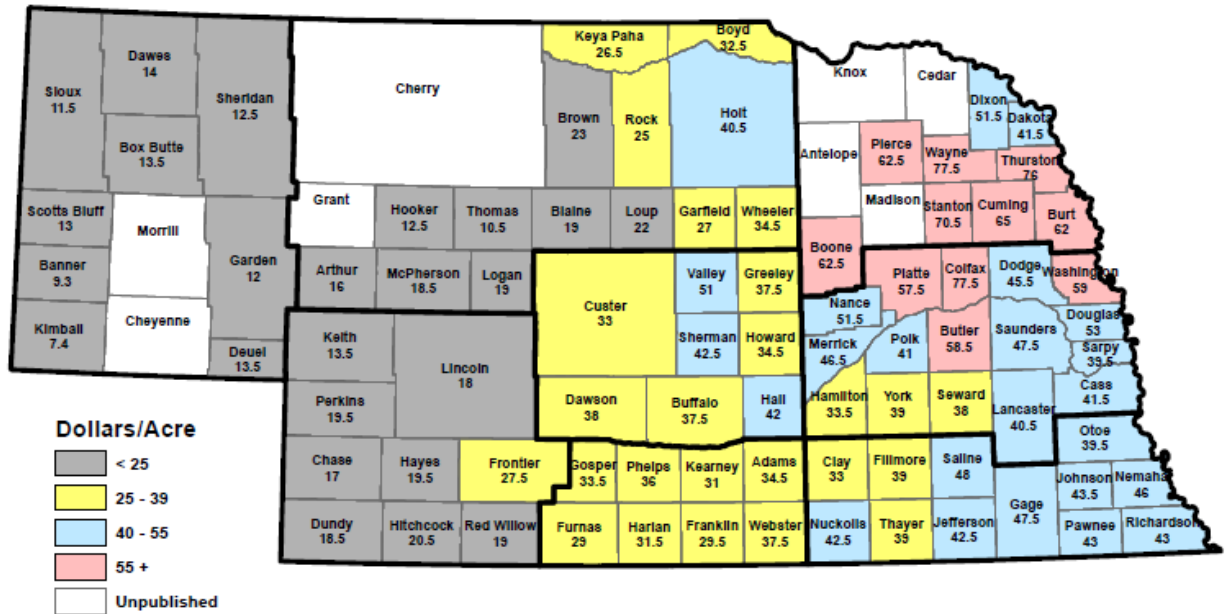
Source: USDA National Agricultural Statistics Service - Sept 9, 2016

2016 Nebraska Non-Irrigated Cropland Cash Rent Paid Per Acre



Source: USDA National Agricultural Statistics Service - Sept 9, 2016

2016 Nebraska Pasture Cash Rent Paid Per Acre



Source: USDA National Agricultural Statistics Service - Sept 9, 2016

- 4) What is the basis for determining use? Many states use crop production. That may work for crop and irrigated lands, but grazing is quite different. Based on conversations I have had with county assessors there is far more variation, on a farm-by-farm basis in grazing productivity, which will make it difficult for less productive farmers, especially in western Nebraska. He was confident that crops would be easier to convert to use-value as there is greater consistency in productivity across farms.

Table 1. Average Reported Value of Nebraska Farmland for Different Land Types by Agricultural Statistics District, February 1, 2016^a

Type of Land and Year	Agricultural Statistics District								
	Northwest	North	Northeast	Central	East	Southwest	South	Southeast	State ^c
----- Dollars Per Acre -----									
Dryland Cropland (No Irrigation Potential)									
\$/acre	745	1,650	5,760	3,235	6,360	1,955	3,575	4,845	3,470
% change	2	4	2	4	6	5	7	-4	2
Dryland Cropland (Irrigation Potential)									
\$/acre	790	2,150	6,715	3,850	7,165	1,815	4,315	6,450	4,785
% change	6	-6	-5	-6	-2	-7	-4	-7	-5
Grazing Land (Tillable)									
\$/acre	565	1,325	3,955	2,460	4,370	1,070	2,240	3,200	1,495
% change	6	-5	7	-6	4	-6	-5	5	-1
Grazing Land (Nontillable)									
\$/acre	480	740	2,475	1,925	2,795	915	1,690	2,205	975
% change	-2	-1	-4	-5	-7	-3	-7	-3	-3
Hayland									
\$/acre	890	1,460	3,430	2,585	3,200	1,700	2,340	2,780	1,965
% change	-20	-23	-6	-11	-22	-13	-21	-10	-17
Gravity Irrigated Cropland									
\$/acre	2,970	3,970	7,220	6,560	8,115	4,390	6,265	7,375	6,480
% change	-8	-4	-2	-5	-4	-1	-12	-8	-6
Center Pivot Irrigated Cropland^b									
\$/acre	3,290	4,350	7,880	7,530	9,410	5,330	7,240	9,185	6,940
% change	-9	-10	-3	-4	-2	-8	-12	-3	-5
All Land Average^c									
\$/acre	820	1,245	5,980	3,780	6,990	1,960	4,255	5,675	3,115
% change	-5	-6	-3	-4	-2	-5	-8	-5	-4

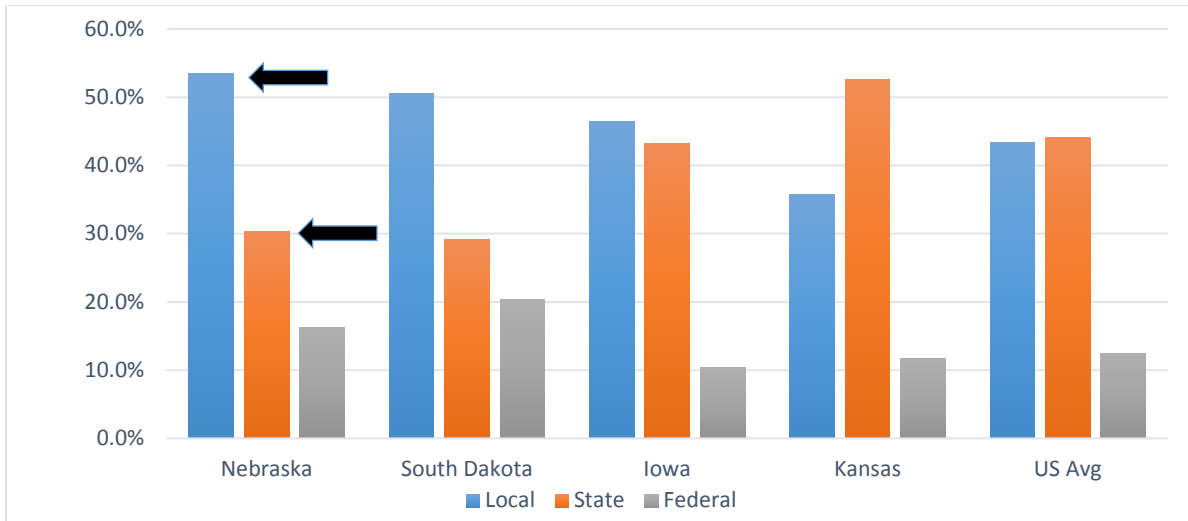
Source: ^a UNL Nebraska Farm Real Estate Market Surveys, 2015 and 2016.

^b Value of pivot not included in per-acre value.

^c Weighted averages.

- 5) Use-value assessment risks the possibility of abuse by developers. According to Anderson (2012), states need to consider a penalty when land is removed from use-value. One study (England and Mohr, 2003 and 2006) suggests a high penalty per acre that declines with years of enrollment in the program. Such a policy may serve as a deterrent from rapid conversion of farmland to development.
- 6) K-12 is the driver of property taxes. If the aim is to provide property tax relief to farmers, the most direct means is to consider K-12 funding reform. Nebraska relies more heavily on local aids to fund K-12 education than neighboring states and the US average. Given the limited state or local revenue options available to local governments, this means that greater dependence on property taxes. According to the US Census Bureau, in 2011, K-12 education funding in Nebraska consisted of:
 - 53.5 percent local sources (national average was 43.4 percent);
 - 30.3 percent state sources (national average was 44.1 percent) and;
 - 16.2 percent federal sources (national average was 12.5 percent)

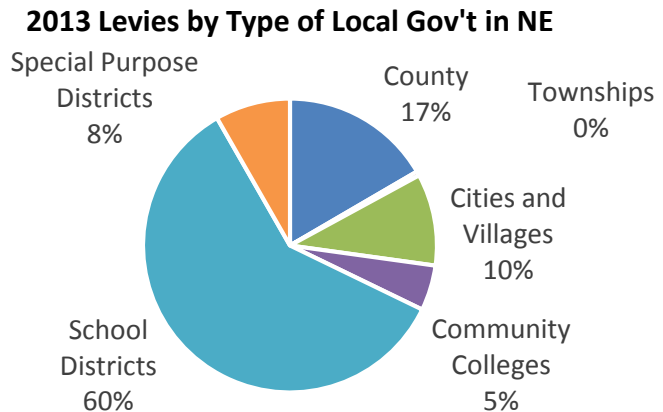
K-12 Total Revenues: Fiscal Year 2011



Source: US Census Bureau

Distribution of Nebraska Property Taxes by Source

The pie chart below reflects the proportion of property taxes collected by type of entity. Not surprisingly, school districts account for the lion's share of property tax collections in Nebraska. This is a pattern consistent with other states and why efforts to provide property tax relief tend to focus on school districts.



Policy Options

- **No change to current agricultural assessment practices.** Nebraska has experienced a two-year decline in the farm real estate market. This is occurring in every region of the state, particularly in the south and north regions. According to a recent study by UNL's Department of Agricultural Economics, the top factor negatively affecting land values is current crop prices, followed by property taxes and farm input costs (2016). Given that property assessments are based on market values; we should see a shift in assessments away from agriculture toward other property classes.
- **Adopt use-value assessment for agricultural land.** This is the most common method for agricultural assessment in the region. The State Constitution permits this assessment practice for agricultural land. The benefits of this policy change is for farmers on urban fringes, there would be shift away from farms to other classes of property, thereby giving property tax relief to those farmers. Use-value also aligns the property tax with the productive value of the land, as opposed to its market-value. Conversely, this is a tax shift by design (not tax relief) and will have little impact on most rural areas in Nebraska which are heavily agricultural. Further considerations:
 - Anderson (2012), strongly suggests penalties when land is removed from use-value to prevent potential abuse by developers. In addition, Anderson and England (2015) recommend strong eligibility rules, including, "Require Schedules E and F from their federal income tax returns to report rental income or farm use of the land" (p. 3).
 - Implementation is challenging in Nebraska given the significant variation in soil quality throughout the state. Many states use crop production. That may work for crop and irrigated lands, but grazing is quite different. Based on conversations I have had with county assessors there is far more variation, on a farm-by-farm basis in grazing productivity, which will make it difficult for less productive farmers.
- **Targeted property tax relief.** For instance, Michigan's Farmland and Open Space Preservation Act enables landowners to enter into development rights agreement with State. Landowners are entitled to income tax benefits and land is not subject to special assessments for sanitary, sewer, lights or non-farm drain projects. Credits depend on tax assessed against property and the landowner's income.
- **Focus on the driver of property taxes in Nebraska: K-12 education.** Compared to other states, Nebraska K-12 schools are funded by property taxes at a higher percentage and, conversely, less funding comes from the State. As such, K-12 accounts for an average of 60 percent of the total property tax bill. State aid to K-12 districts, particularly those outside metropolitan areas, could have one of the most direct effects on farmers' property tax bills.

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The Community Development Block Grant Program and Rural Development: A Description of Awards Granted in Nebraska during Fiscal Years 1993-2014

Report Presentation, August 2016

Christian Janousek, PhD, School of Public Administration

Jerry Deichert, Director of Center for Public Affairs Research

Robert Blair, PhD, School of Public Administration

College of Public Affairs and Community Service

University of Nebraska Omaha

Purpose and Methodology

- The purpose of this report was to provide detailed data on the types and trends of CDBG funds that were awarded to various classes of Nebraska communities over the period of 22 years from 1993 to 2014 in relation to the state's rural development policy objectives.
- The research team collected and compiled information on Nebraska's CDBG program for fiscal years 1993 to 2014. The primary data source was Consolidated Annual Performance Evaluation Reports from the Department of Economic Development.

Research Questions

Three central research questions

- Is the distribution of CDBG awards over this period consistent with the stated policy goals of rural development policy for the state of Nebraska?
- Do the proposed uses of CDBG funds as demonstrated through identified needs, objectives, and the distribution of awards over this period coincide with the stated policy goals of rural development policy for the state of Nebraska?
- What is the policy of distribution goals for CDBG awards to assist in the implementation of the stated policy goals of rural development policy for the state of Nebraska?

Total CDBG Awards Given to Nebraska Cities, Towns, and Counties: 1993 to 2003

Year	Total Awards (\$)						Percent of Awards (%)				
	Total Awards	Economic Development	Community Development	Housing	Planning	Tourism	Economic Development	Community Development	Housing	Planning	Tourism
1993	15,355,759	8,411,059	5,104,700	1,840,000	0	0	54.8	33.2	12.0	0.0	0.0
1994	12,788,112	5,787,588	3,424,400	3,328,500	247,624	0	45.3	26.8	26.0	1.9	0.0
1995	14,686,600	5,041,150	4,474,600	4,723,000	447,850	0	34.3	30.5	32.2	3.0	0.0
1996	10,666,831	3,006,758	3,723,600	3,542,998	393,475	0	28.2	34.9	33.2	3.7	0.0
1997	14,462,058	6,622,726	1,900,300	4,643,127	464,100	831,805	45.8	13.1	32.1	3.2	5.8
1998	11,165,913	5,142,500	1,476,600	3,923,895	450,818	172,100	46.1	13.2	35.1	4.0	1.5
1999	21,573,044	9,036,251	5,678,412	5,481,114	748,517	628,750	41.9	26.3	25.4	3.5	2.9
2000	12,494,527	2,985,000	5,110,600	3,005,982	542,945	850,000	23.9	40.9	24.1	4.3	6.8
2001	18,851,974	8,300,524	4,158,000	5,687,450	337,600	368,400	44.0	22.1	30.2	1.8	2.0
2002	16,709,668	8,542,118	4,805,400	2,778,000	434,150	150,000	51.1	28.8	16.6	2.6	0.9
2003	13,598,631	5,069,400	6,271,306	1,374,925	544,800	338,200	37.3	46.1	10.1	4.0	2.5
Total	162,353,117	67,945,074	46,127,918	40,328,991	4,611,879	3,339,255	41.2	28.7	25.2	2.9	2.0
Average	14,759,374	6,176,825	4,193,447	3,666,272	419,262	303,569	Same as previous line				

Note: The populations of Douglas and Lancaster counties do not include the cities of Omaha or Lincoln as they are not eligible for the small cities CDBG program.

Total CDBG Awards Given to Nebraska Cities, Towns, and Counties: 2004 to 2014

Year	Total Awards (\$)						Percent of Awards (%)				
	Total Awards	Economic Development	Community Development	Housing	Planning	Tourism	Economic Development	Community Development	Housing	Planning	Tourism
2004	16,377,354	7,895,047	5,617,525	2,068,202	533,580	263,000	48.2	34.3	12.6	3.3	1.6
2005	15,934,081	5,941,000	7,137,693	2,072,200	443,688	339,500	37.3	44.8	13.0	2.8	2.1
2006	8,967,060	2,611,100	5,020,560	943,100	274,300	118,000	29.1	56.0	10.5	3.1	1.3
2007	10,829,039	2,162,000	5,836,539	2,373,600	456,900	0	20.0	53.9	21.9	4.2	0.0
2008	15,283,307	3,616,481	7,166,021	3,815,000	485,805	200,000	23.7	46.9	25.0	3.2	1.3
2009	13,360,082	1,869,500	7,660,282	3,168,000	462,300	200,000	14.0	57.3	23.7	3.5	1.5
2010	16,832,460	7,954,000	6,170,910	1,659,800	252,400	795,350	47.3	36.7	9.9	1.5	4.7
2011	14,581,770	3,990,000	7,649,776	1,997,834	315,700	628,460	27.4	52.5	13.7	2.2	4.3
2012	6,837,846	150,000	3,915,782	1,959,564	212,500	600,000	2.2	57.3	28.7	3.1	8.8
2013	9,556,125	1,218,000	5,724,400	2,325,000	288,725	0	12.7	59.9	24.3	3.0	0.0
2014	8,527,824	872,955	4,900,150	2,044,535	246,784	463,400	10.2	57.5	24.0	2.9	5.4
Total	137,086,948	38,280,083	66,799,638	24,426,835	3,972,682	3,607,710	24.7	50.6	18.8	3.0	2.8
Average	12,462,450	3,480,008	6,072,694	2,220,621	361,153	327,974	Same as previous line				

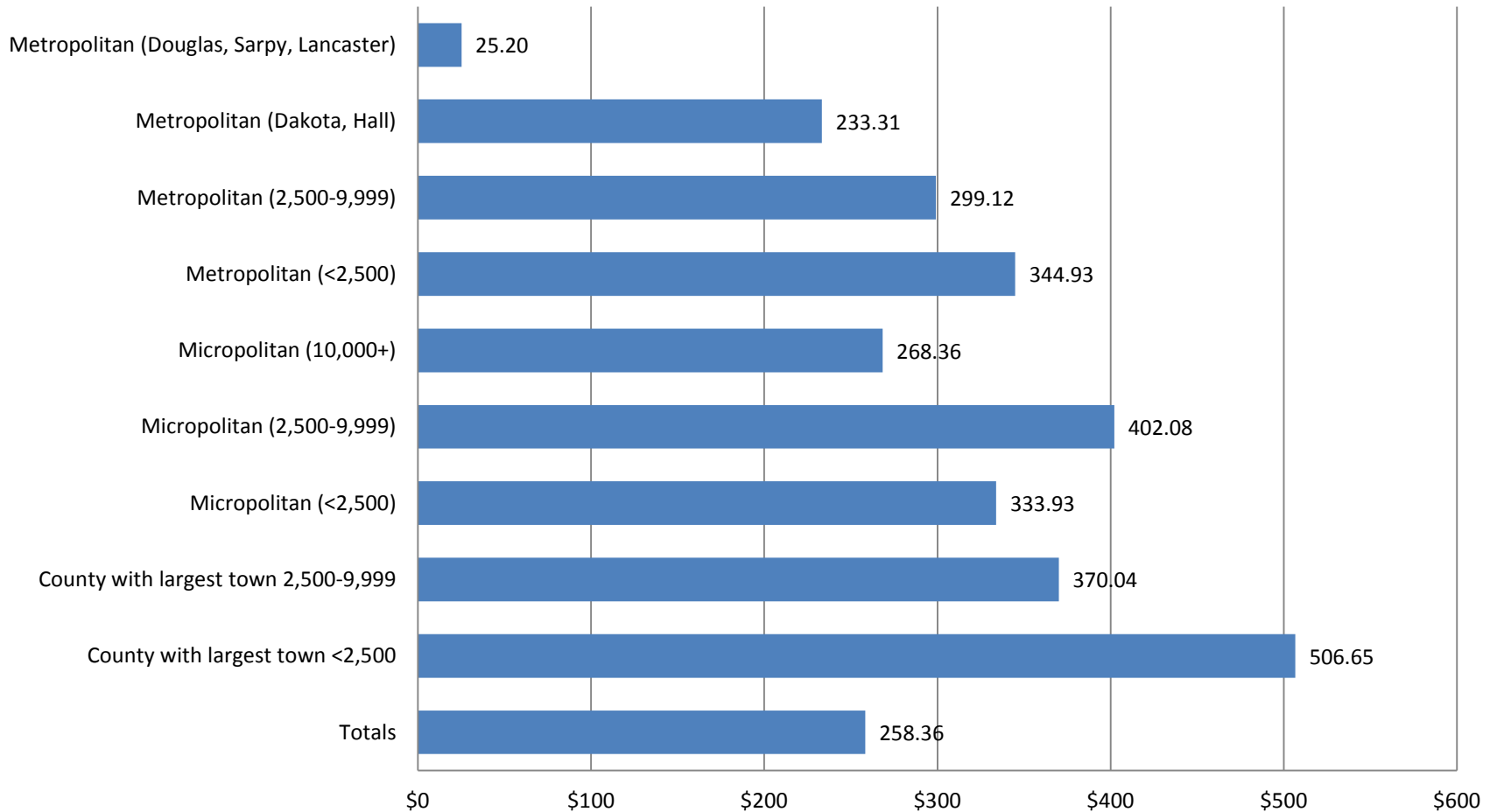
Note: The populations of Douglas and Lancaster counties do not include the cities of Omaha or Lincoln as they are not eligible for the small cities CDBG program.

Totals of Community Development Block Grant Awards Given to Nebraska Cities, Towns, and Counties: 1993 to 2014

Year	Total Awards (\$)						Percent of Awards (%)				
	Total Awards	Economic Development	Community Development	Housing	Planning	Tourism	Economic Development	Community Development	Housing	Planning	Tourism
1993-2014	299,440,065	106,225,157	112,927,556	64,755,826	8,584,561	6,946,965	32.9	39.7	22.0	3.0	2.4
Average	13,610,912	4,828,416	5,133,071	2,943,447	390,207	315,771	Same as previous line				
Year	Number of Awards						Percent of Total Number of Awards (%)				
	Total Number of Awards	Economic Development	Community Development	Housing	Planning	Tourism	Economic Development	Community Development	Housing	Planning	Tourism
1993-2014	1,692	356	552	272	460	52	20.1	34.3	16.0	26.6	3.0
Average	77	16	25	12	21	2	Same as previous line				
Year	Average Size of Awards (\$)										
	All Categories	Economic Development	Community Development	Housing	Planning	Tourism					
1993-2014	177,307	300,949	204,702	238,987	19,142	152,188					

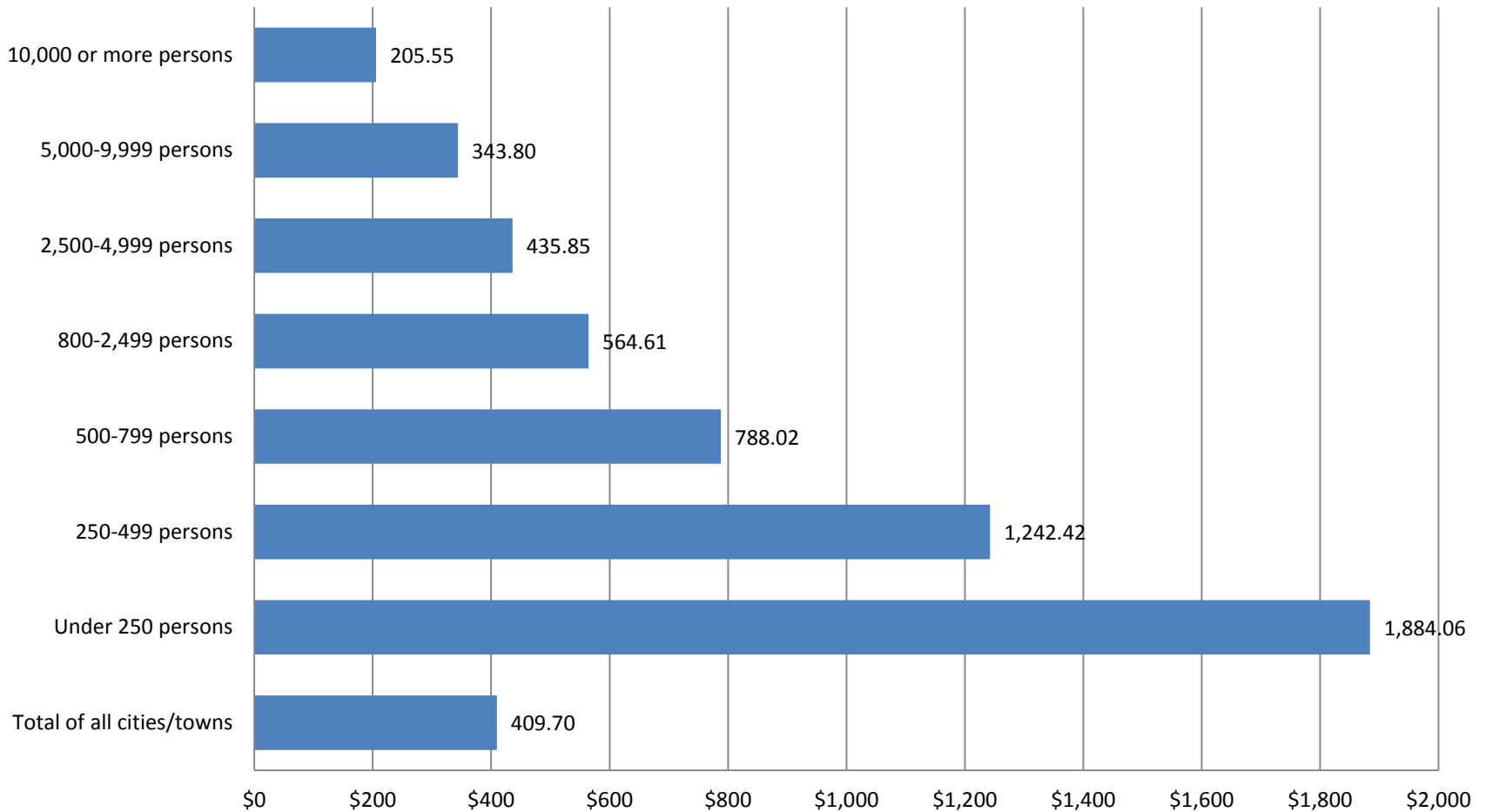
Note: The populations of Douglas and Lancaster counties do not include the cities of Omaha or Lincoln as they are not eligible for the small cities CDBG program.

Per Capita CDBG Awards Given to Nebraska Cities, Towns, and Counties Aggregated By County By Class of County: 1993 to 2014



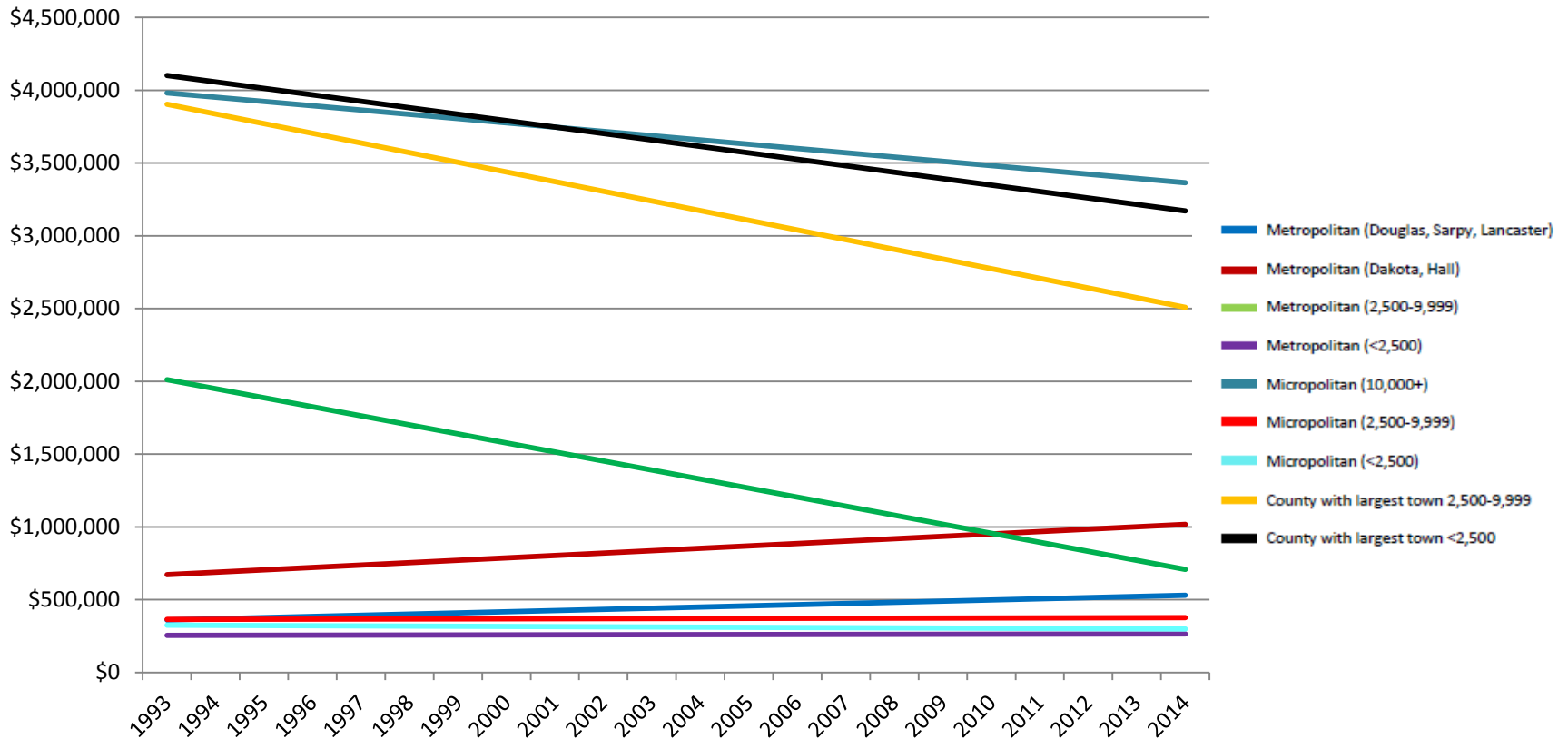
Note: The populations of Douglas and Lancaster counties do not include the cities of Omaha or Lincoln as they are not eligible for the small cities CDBG program.

Per Capita CDBG Awards Given to Nebraska Cities and Towns By City Size Category: 1993 to 2014



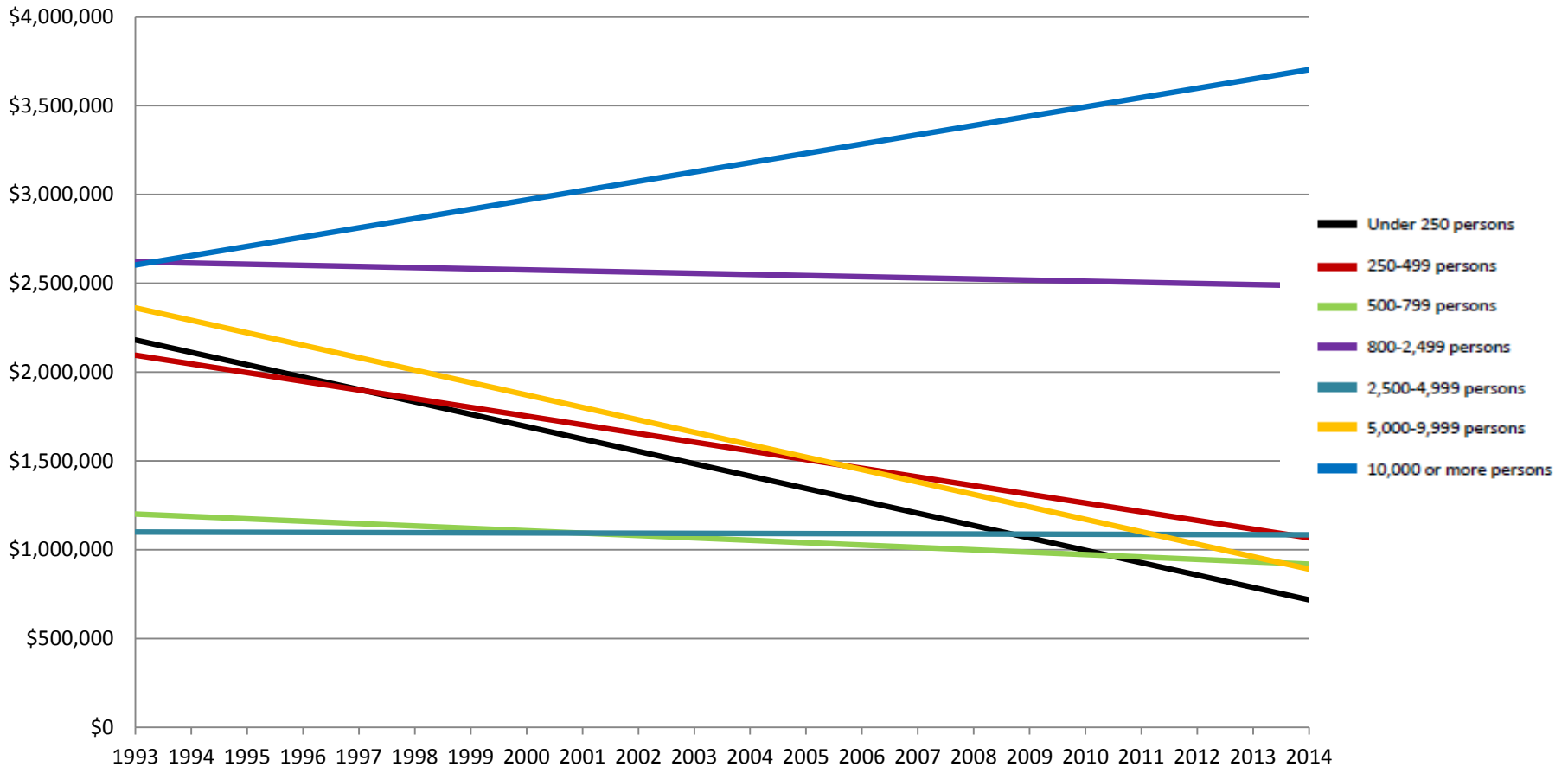
Note: The populations of Douglas and Lancaster counties do not include the cities of Omaha or Lincoln as they are not eligible for the small cities CDBG program.

Yearly Trends of Total CDBG Awards Given to Nebraska Cities, Towns, and Counties Aggregated By County By Class of County: 1993 to 2014



Note: The populations of Douglas and Lancaster counties do not include the cities of Omaha or Lincoln as they are not eligible for the small cities CDBG program.

Yearly Trends of Total CDBG Awards Given to Nebraska Cities and Towns By City Size Category: 1993 to 2014



Note: The population of the 10,000 or more persons category does not include the cities of Omaha or Lincoln as they are not eligible for the small cities CDBG program

Conclusions

- During the period of 1993-2014, while the largest micropolitan counties received the largest individual share of CDBG funds (27 percent), the two smallest county classifications received a combined 50 percent of total CDBG awards.
- The 80 nonmetropolitan counties received approximately 80 percent of total CDBG awards over the 22-year period, with approximately 65 percent of those funds going to the more rural counties.
- Economic development and community development represent the largest categories of awards, a combined 75 percent of total awards and over 50 percent of the total number of awards granted.
- A substantial shift occurred in the categorical distribution of awards from 1993-2003 to 2004-2014, with an increase in the number and amount of awards for the community development category, corresponding with a decrease in the categories of economic development and housing over the same period.
- A trend toward increasingly larger amounts of CDBG awards being granted to higher population nonmetropolitan areas, particularly micropolitan counties and cities, with a concurrent decline in awards for the smallest county and city classes.

Policy Options

- The Iowa Economic Development Authority utilizes a proposed allocation of CDBG funds, which identifies anticipated percentages of available funds to be directed toward specific priority CDBG categories.
- The Kansas Department of Commerce employs a ratings system of criteria corresponding with identified priorities and needs of related CDBG projects and categories, thus designating an advisory rating on each proposed project in relation to the assessment of state policy objectives.
- The South Dakota Office of Economic Development separates their annual CDBG allocation into three separate accounts, assessing eligible projects within each account based on the consistency of proposed projects with at least one of the state's identified program objectives.
- The North Dakota Department of Community Services contracts with the state's Regional Planning and Development Councils in the distribution of CDBG funds, dividing the state's CDBG allocation among the eight Councils with procedures to review and rank project applications.
- The Wyoming Business Council offers general policy goals and objectives for each CDBG category in conjunction with state legislative priorities, serving as a guideline for eligible projects and activities.

Energy Burdens of Nebraska Households

Jerry Deichert
Center for Public Affairs Research
University of Nebraska at Omaha

jdeicher@unomaha.edu
www.unomaha.edu/cpar

402-554-2134
www.facebook.com/unocpar

Energy Burdens of Nebraska Households

- This study updates the estimates of the energy burden of households in Nebraska that were developed in 2009.
- This study reviews information for the 2012 to 2014 period.
- Previous studies analyzed information for the 2011-2013, 2010-2012, 2009-2011, 2008-2010, 2007-2009, 2006-2008, and 2005-2007 periods.

Data Source

- Main Data Source:
 - U.S. Census Bureau, American Community Survey, Three-Year Public Use Microdata Sample: 2005-2007 through 2011-2013.
 - In 2014, the Census Bureau discontinued the 3-year microdata sample. To compare over time, this study combines the 1-year samples for 2012, 2013, and 2014
- Data elements
 - Household income
 - Cost of electricity
 - Cost of gas
 - Cost of oil, kerosene or wood

Definition of Energy Burden

- Energy burden may be defined as the percentage of annual household income that is used to pay annual household energy bills
 - Energy burden = (Annual Energy Bill) / (Annual Income) * 100 percent

- Household energy bills exclude other energy costs, such as those related to transportation.
- Expenditures are recorded if paid by or billed to occupants, a welfare agency, relatives, or friends.
- For a few households, some or all of their energy costs are paid by landlords, included in the rent payment, or included in condominium or cooperative fees. We excluded these households when calculating the energy burden.
- All tables and figures in this section are for households where no energy costs are included in rent.

Energy Expenditures By Income

- In general, annual energy expenditures are slightly lower for households with lower incomes, but the energy burden is substantially higher.
- For Nebraska households with incomes less than \$10,000 in 2012 to 2014
 - Average annual energy expenditures were \$1,993
 - Average energy burdens were 49.3%

Table 1. Energy Burden by Income Class for Households Where No Energy Expenses Are Included in Rent for Nebraska: 2005-2007 to 2012-2014

Time period	Income Class					
	Less than \$10,000	\$10,000 to \$19,999	\$20,000 to \$29,999	\$30,000 to \$39,999	\$40,000 or more	All households
Mean energy expenditures as a percent of household income						
2005-2007	42.5	13.2	8.0	5.9	3.2	7.4
2006-2008	44.5	14.0	8.3	6.2	3.3	7.4
2007-2009	43.4	13.6	8.1	6.1	3.3	7.5
2008-2010	45.1	14.1	8.4	6.2	3.4	7.5
2009-2011	45.9	14.3	8.5	6.3	3.3	7.5
2010-2012	46.4	14.3	8.6	6.2	3.3	7.5
2011-2013	46.7	14.1	8.7	6.2	3.3	7.5
2011-2013*	47.0	14.1	8.7	6.2	3.3	7.6
2012-2014*	49.3	14.3	8.9	6.5	3.4	7.6

*Data are based on the average of single year samples and are not directly comparable to previous years which use three year samples.

Table 1. Energy Burden by Income Class for Households Where No Energy Expenses Are Included in Rent for Nebraska: 2005-2007 to 2012-2014

Time period	Income Class					
	Less than \$10,000	\$10,000 to \$19,999	\$20,000 to \$29,999	\$30,000 to \$39,999	\$40,000 or more	All households
Mean annual energy expenditures						
2005-2007	\$1,944	\$1,918	\$1,954	\$2,041	\$2,350	\$2,197
2006-2008	\$1,988	\$2,014	\$2,053	\$2,139	\$2,473	\$2,317
2007-2009	\$1,875	\$1,984	\$2,000	\$2,126	\$2,439	\$2,273
2008-2010	\$1,845	\$2,024	\$2,055	\$2,153	\$2,472	\$2,310
2009-2011	\$1,923	\$2,086	\$2,096	\$2,162	\$2,522	\$2,358
2010-2012	\$1,945	\$2,078	\$2,105	\$2,142	\$2,548	\$2,379
2011-2013	\$1,965	\$2,069	\$2,137	\$2,139	\$2,575	\$2,404
2011-2013*	\$1,962	\$2,061	\$2,128	\$2,140	\$2,575	\$2,402
2012-2014*	\$1,993	\$2,069	\$2,197	\$2,241	\$2,637	\$2,467
Mean annual household income						
2005-2007	\$5,629	\$15,125	\$24,915	\$34,658	\$86,646	\$60,914
2006-2008	\$5,445	\$15,008	\$24,945	\$34,833	\$89,175	\$64,036
2007-2009	\$5,510	\$15,197	\$25,096	\$34,855	\$88,882	\$62,927
2008-2010	\$5,237	\$14,873	\$24,852	\$34,701	\$89,989	\$64,181
2009-2011	\$5,115	\$15,026	\$24,904	\$34,713	\$93,224	\$66,532
2010-2012	\$5,087	\$14,956	\$24,890	\$34,732	\$93,956	\$67,826
2011-2013	\$5,127	\$15,102	\$24,888	\$34,629	\$96,441	\$70,069
2011-2013*	\$5,114	\$15,096	\$24,876	\$34,643	\$96,387	\$70,005
2012-2014*	\$5,045	\$15,084	\$24,903	\$34,663	\$96,809	\$70,984

*Data are based on the average of single year samples and are not directly comparable to previous years which use three year samples.

Figure 1. Mean Annual Energy Expenditures by Income Class for Nebraska Households Where No Energy Expenses Are Included in Rent for 2011-2014

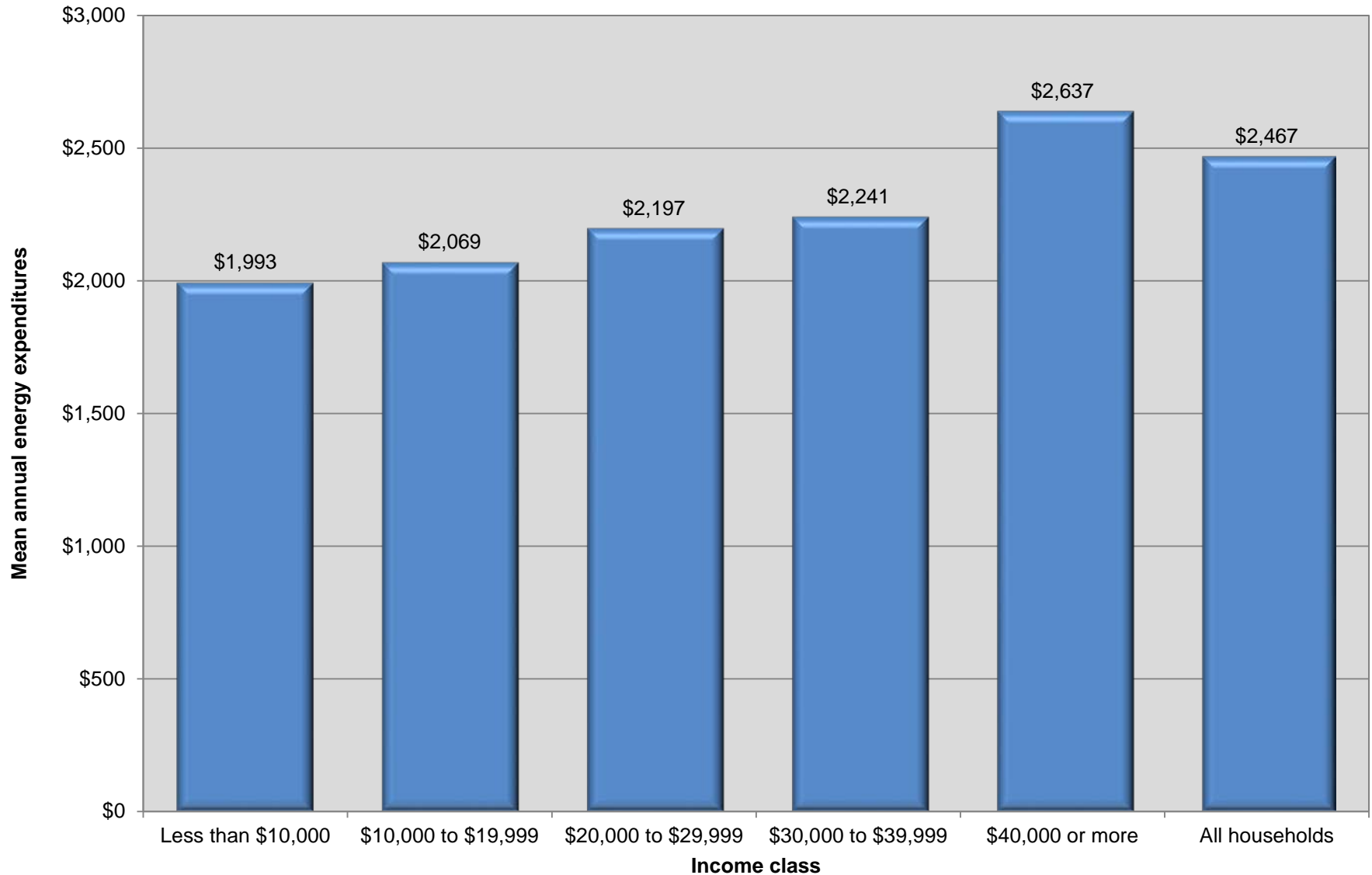


Figure 2. Mean Energy Burden by Income Class for Nebraska Households Where No Energy Expenses Are Included in Rent: 2011-2014

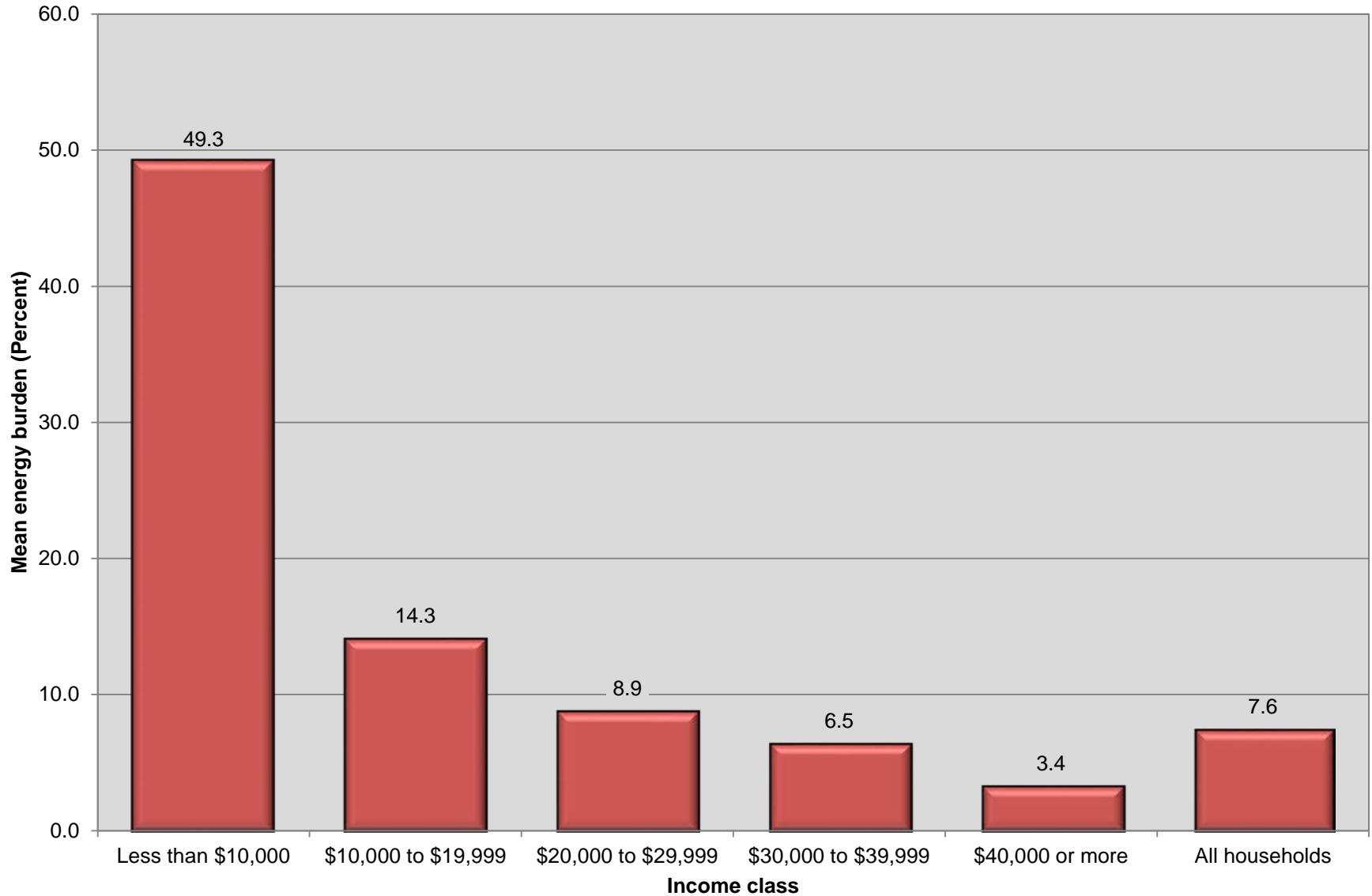


Figure 3. Percentage Change in Mean Annual Energy Expenditures by Income Class for Nebraska Households Where No Energy Expenses Are Included in Rent: 2009-2011 to 2012-2014

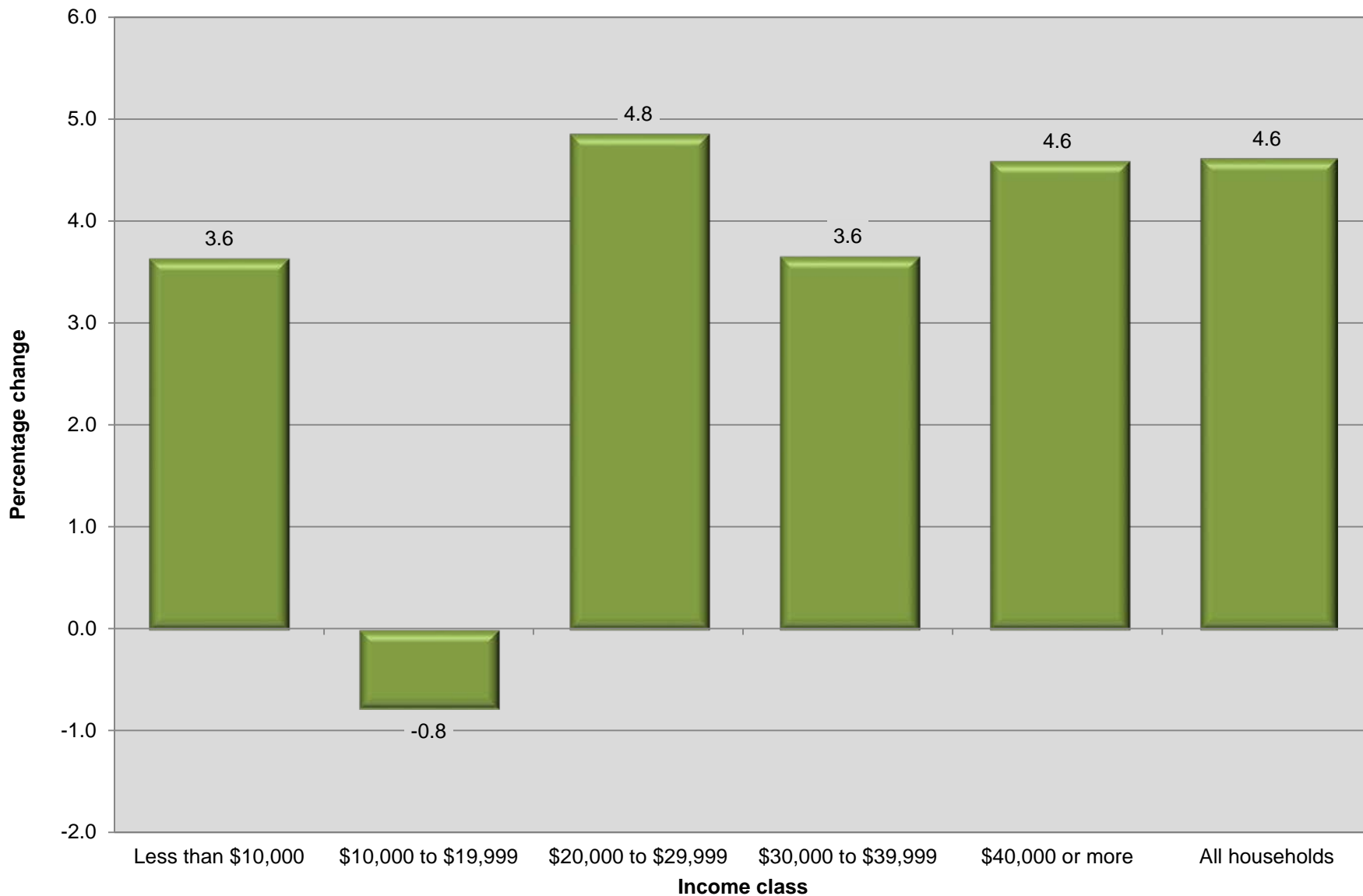


Table 2. Energy Expenditures and Burdens by Relation of Income to Poverty for Nebraska Households Where No Energy Expenses Are Included in Rent: 2012-2014

Ratio of income to poverty	Annual energy expenditures (mean)	Energy expenditures as a percent of household income (mean)	Number of households
Under 100%	\$2,261	30.1	75,808
Under 125%	\$2,247	24.2	109,293
Under 150%	\$2,257	21.2	138,297
Under 200%	\$2,296	17.1	200,443

Map 1. Nebraska Regions

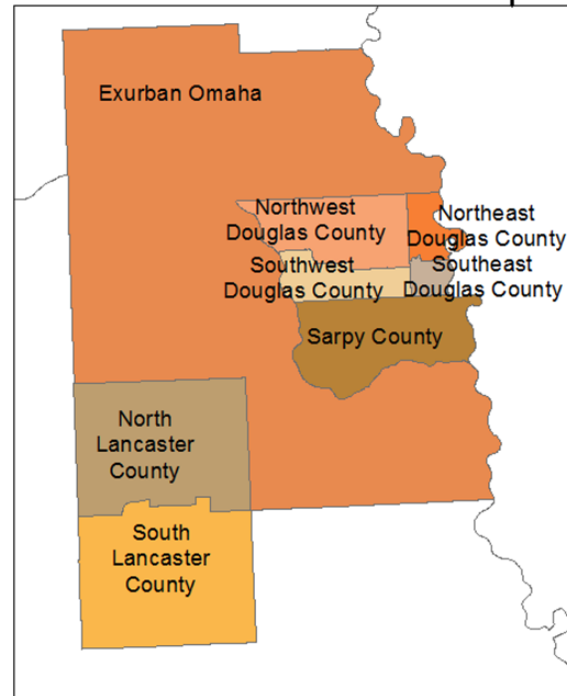
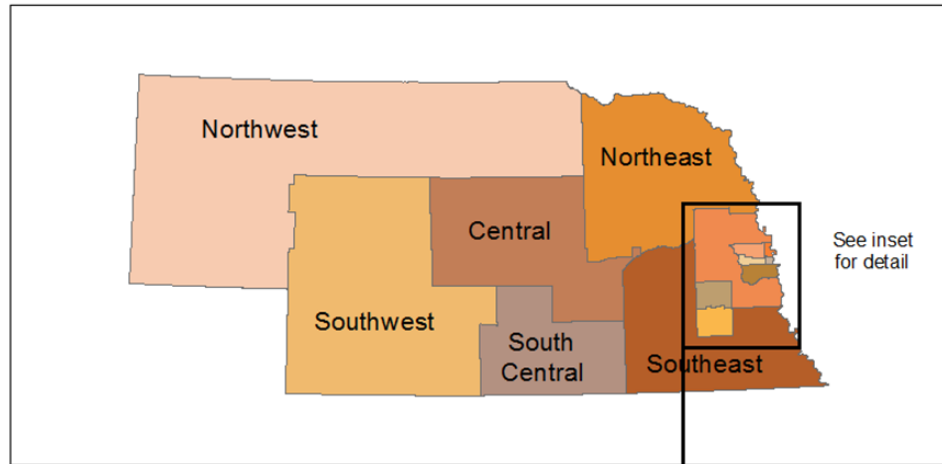


Figure 4. Mean Annual Energy Expenditures by Area in Nebraska for Households Where No Energy Expenditures Are Included in Rent: 2012-2014

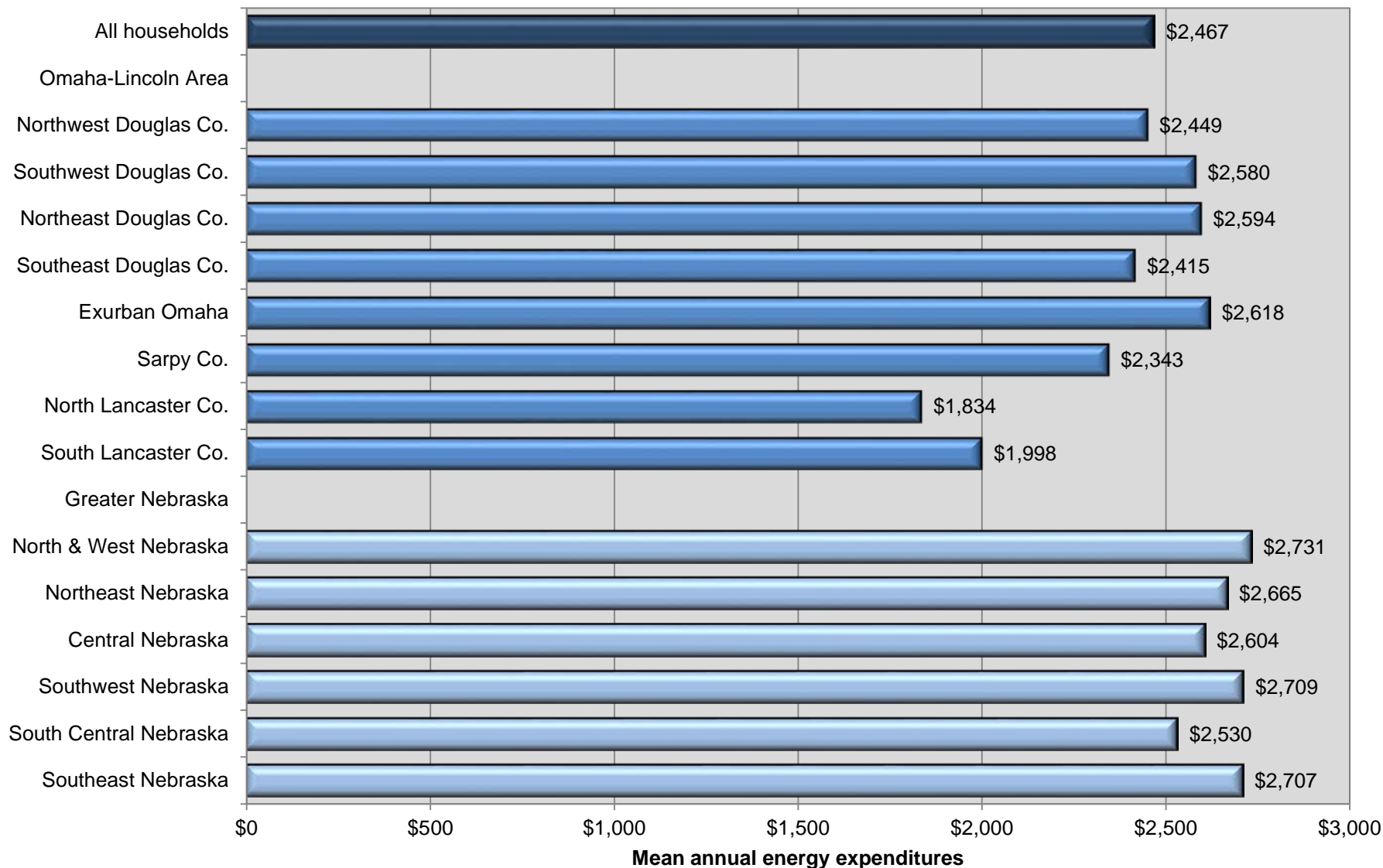


Figure 5. Mean Annual Household Income by Area in Nebraska for Households Where No Energy Expenditures Are Included in Rent: 2012-2014

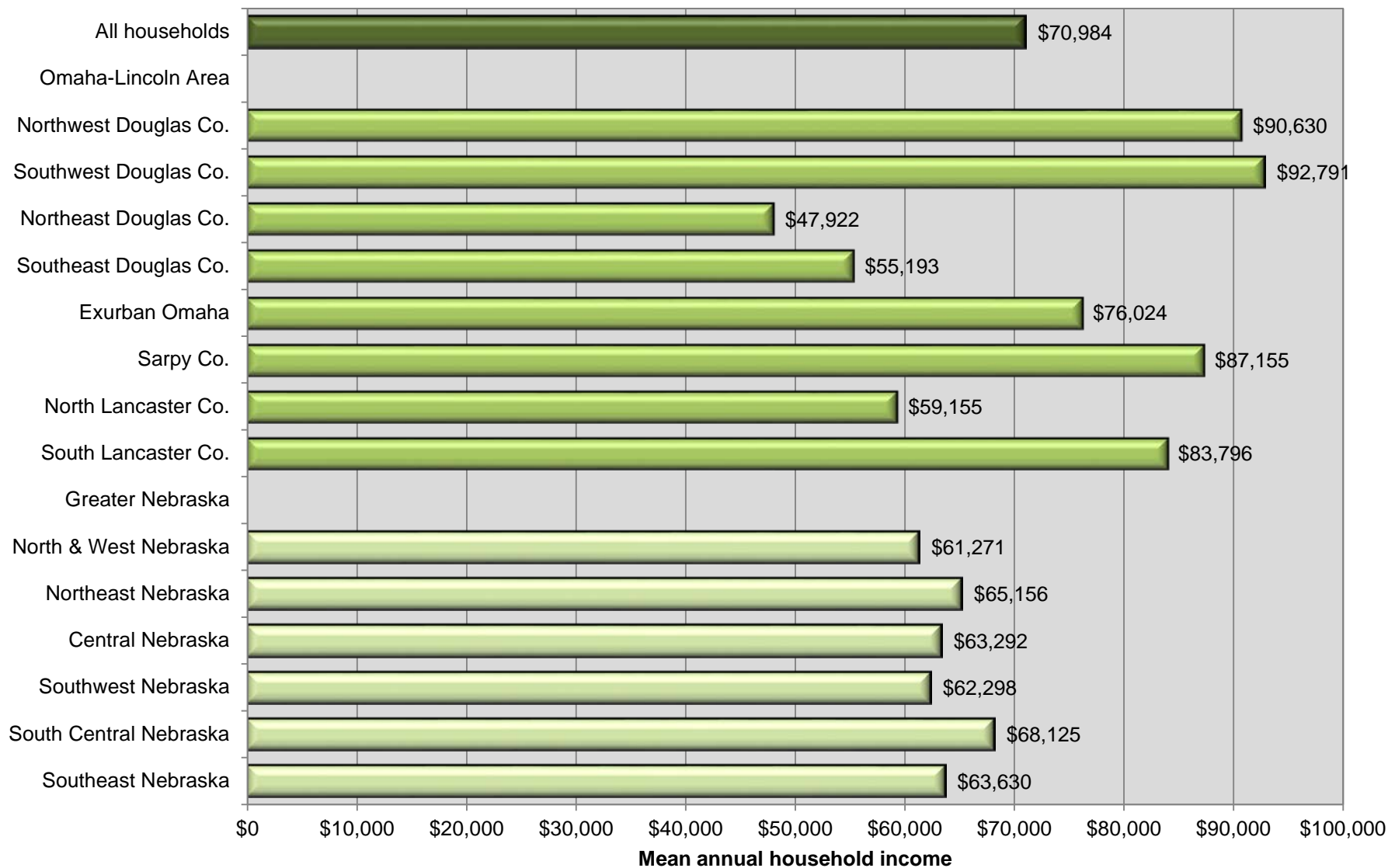


Figure 6. Mean Annual Energy Burden by Area in Nebraska for Households Where No Energy Expenses Are Included in Rent: 2012-2014

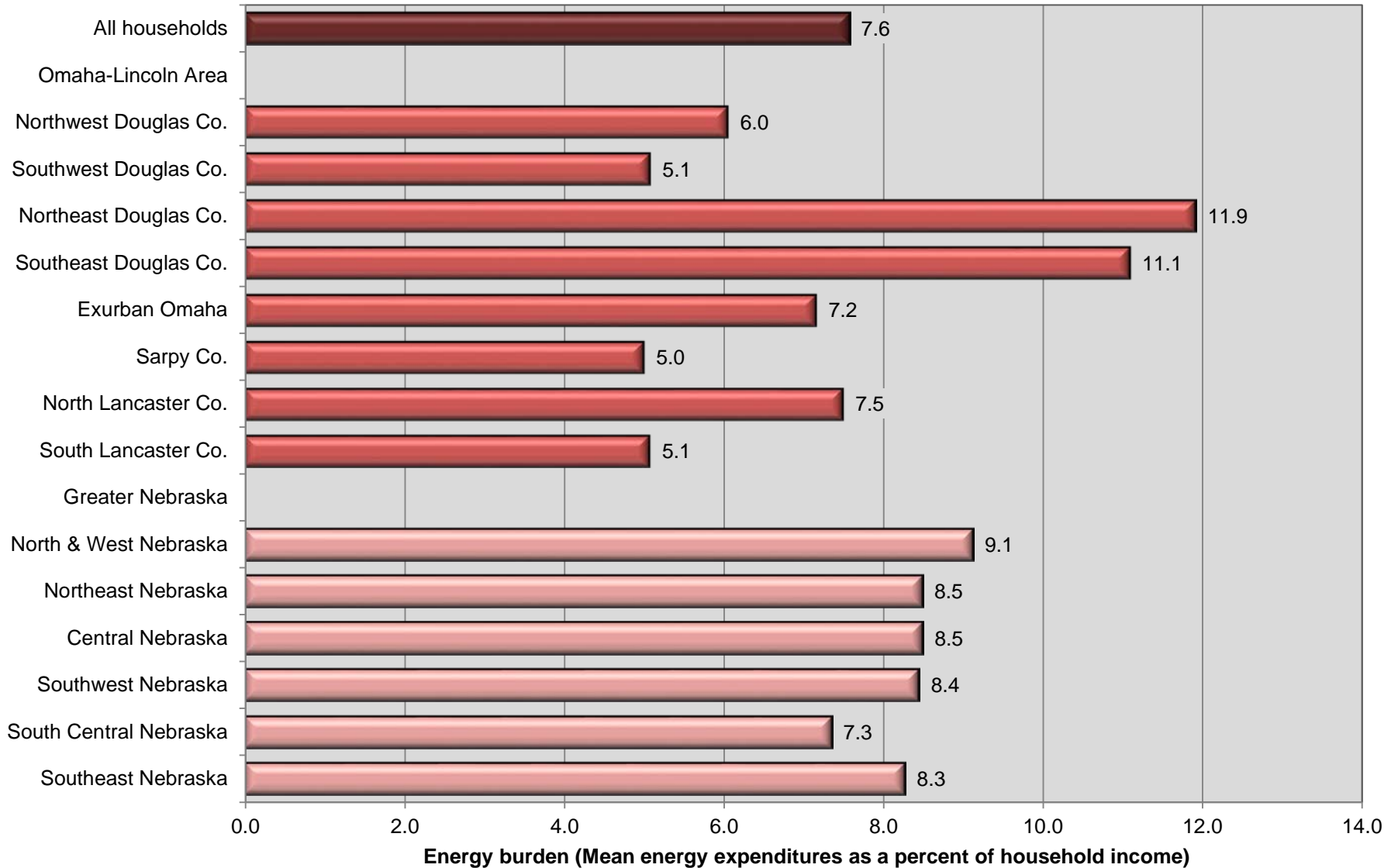
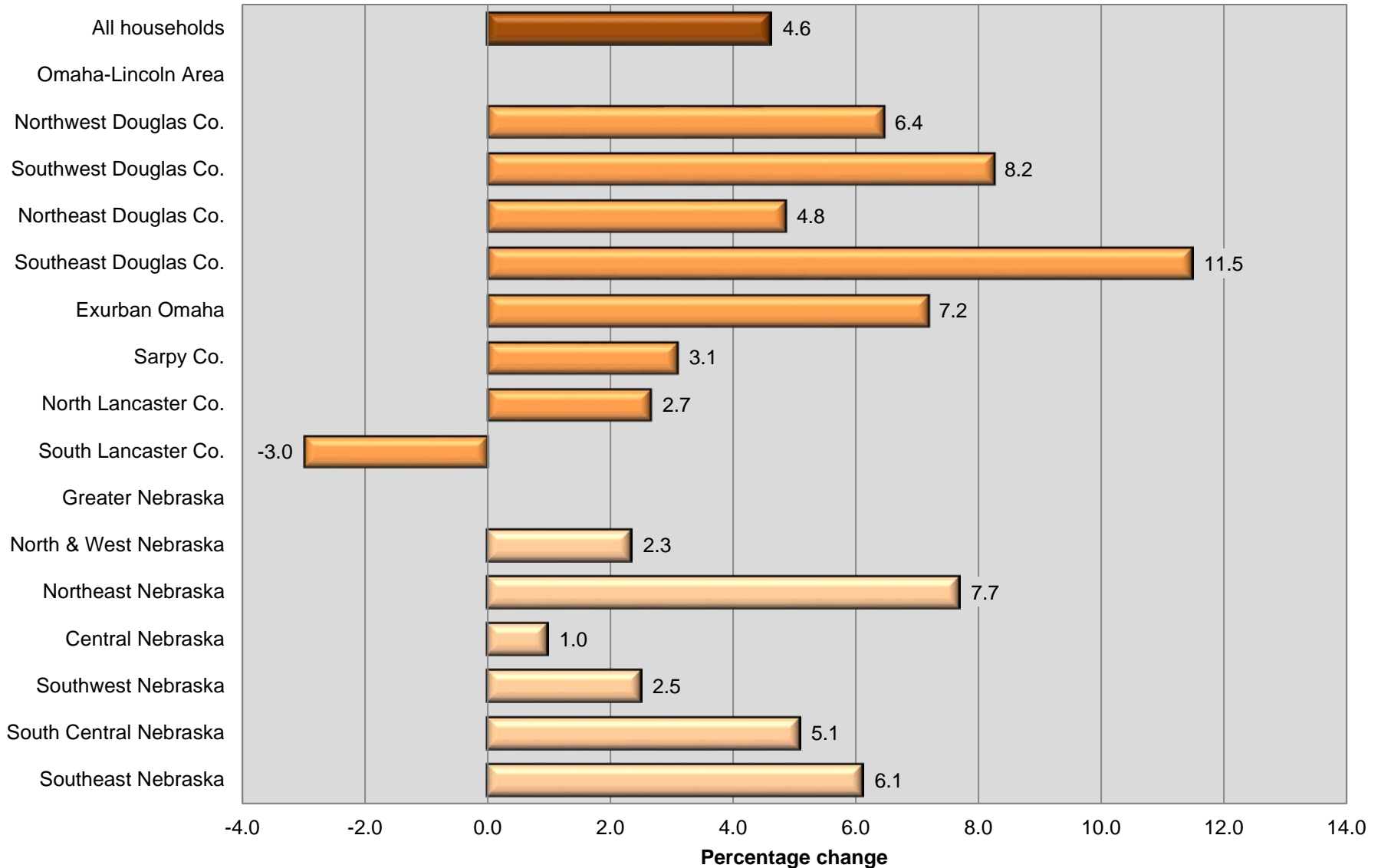


Figure 7. Percentage Change in Mean Annual Energy Expenditures by Area in Nebraska for Households Where No Energy Expenses Are Included in Rent for 2009-2011 to 2012-2014



For 2012-2014, some of the highest mean annual energy burdens are for households that:

- Have incomes below \$30,000 or below 200 percent of poverty
- Are linguistically isolated
- Live in a rental housing unit
- Live in a housing unit that is owned free and clear
- Consist of families with householders with no spouse present, especially female householders
- Consist of persons living alone, especially single women
- Have no children under 18 years living in the household
- Have exactly one person 60 years or older living in the household
- Have exactly one person 65 years or older living in the household
- Live in housing units with 6 or fewer rooms
- Heat with a fuel other than electricity or utility gas
- Live in a house built prior to 1980
- Live in Greater Nebraska, Eastern Douglas County, or North Lancaster County



Housing (continued)

12 How many automobiles, vans, and trucks of one-ton capacity or less are kept at home for use by members of this household?

- None
- 1
- 2
- 3
- 4
- 5
- 6 or more

13 Which **FUEL** is used **MOST** for heating this house, apartment, or mobile home?

- Gas: from underground pipes serving the neighborhood
- Gas: bottled, tank, or LP
- Electricity
- Fuel oil, kerosene, etc.
- Coal or coke
- Wood
- Solar energy
- Other fuel
- No fuel used

14 a. **LAST MONTH**, what was the cost of electricity for this house, apartment, or mobile home?

Last month's cost – Dollars

\$ [] [] [] [] [] [] .00

OR

- Included in rent or condominium fee
- No charge or electricity not used

b. LAST MONTH, what was the cost of gas for this house, apartment, or mobile home?

Last month's cost – Dollars

\$ [] [] [] [] [] [] .00

OR

- Included in rent or condominium fee
- Included in electricity payment entered above
- No charge or gas not used

c. IN THE PAST 12 MONTHS, what was the cost of water and sewer for this house, apartment, or mobile home? *If you have lived here less than 12 months, estimate the cost.*

Past 12 months' cost – Dollars

\$ [] [] [] [] [] [] .00

OR

- Included in rent or condominium fee
- No charge

d. IN THE PAST 12 MONTHS, what was the cost of oil, coal, kerosene, wood, etc., for this house, apartment, or mobile home? *If you have lived here less than 12 months, estimate the cost.*

Past 12 months' cost – Dollars

\$ [] [] [] [] [] [] .00

OR

- Included in rent or condominium fee
- No charge or these fuels not used

13. Mark ONE category for the fuel used **MOST** to heat this house, apartment, or mobile home. In buildings containing more than one apartment, you may obtain this information from the owner, manager, or janitor.

Solar energy is provided by a system that collects, stores, and distributes heat from the sun. **Other fuel** includes any fuel not listed separately, such as purchased steam, fuel briquettes, and waste material.

14a–14d.

If your house, apartment, or mobile home is rented, enter the costs for utilities and fuels **only if you pay for them in addition to the monthly rent**.

If you live in a condominium, enter the costs for utilities and fuels **only if you pay for them in addition to your condominium fee**.

If your fuel and utility costs are included in your rent or condominium fee, mark the **"Included in rent or condominium fee"** box. **DO NOT** enter any dollar amounts.

For items **14a** and **14b**, report LAST MONTH'S COSTS. For items **14c** and **14d**, report total costs for the PAST 12 MONTHS.

Estimate as closely as possible if you do not know exact costs. If you have lived in this house, apartment, or mobile home less than one year, estimate the costs for the PAST 12 MONTHS in **14c** and **14d**.

Report amounts even if your bills are unpaid or paid by someone else. If the bills include utilities or fuel used also by another apartment or a business establishment, estimate the amounts for your house or apartment only. If gas and electricity are billed together, enter the combined amount in **14a** and mark the **"Included in electricity payment entered above"** box in item **14b**.

A Mobility Needs Index for Nebraska

Jerry Deichert
UNO Center for Public Affairs Research

jdeicher@unomaha.edu
www.unomaha.edu/cpar

402-554-2134
www.facebook.com/unocpar

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Mobility Needs Index

- There is no generally accepted, low-cost methodology for accurately measuring the mobility needs in a community. Often communities rely on community surveys, focus groups, or similar methods.
- Previous research developed in North Dakota created a Mobility Needs Index to identify counties with the greatest need for transit services. Subsequent studies added zip codes.
- This methodology was an attempt to measure needs associated with identifiable demographic groups and did not suggest that all related transit needs are unmet.
- In fact, many areas may have systems and services in place that satisfy many residents' mobility needs.

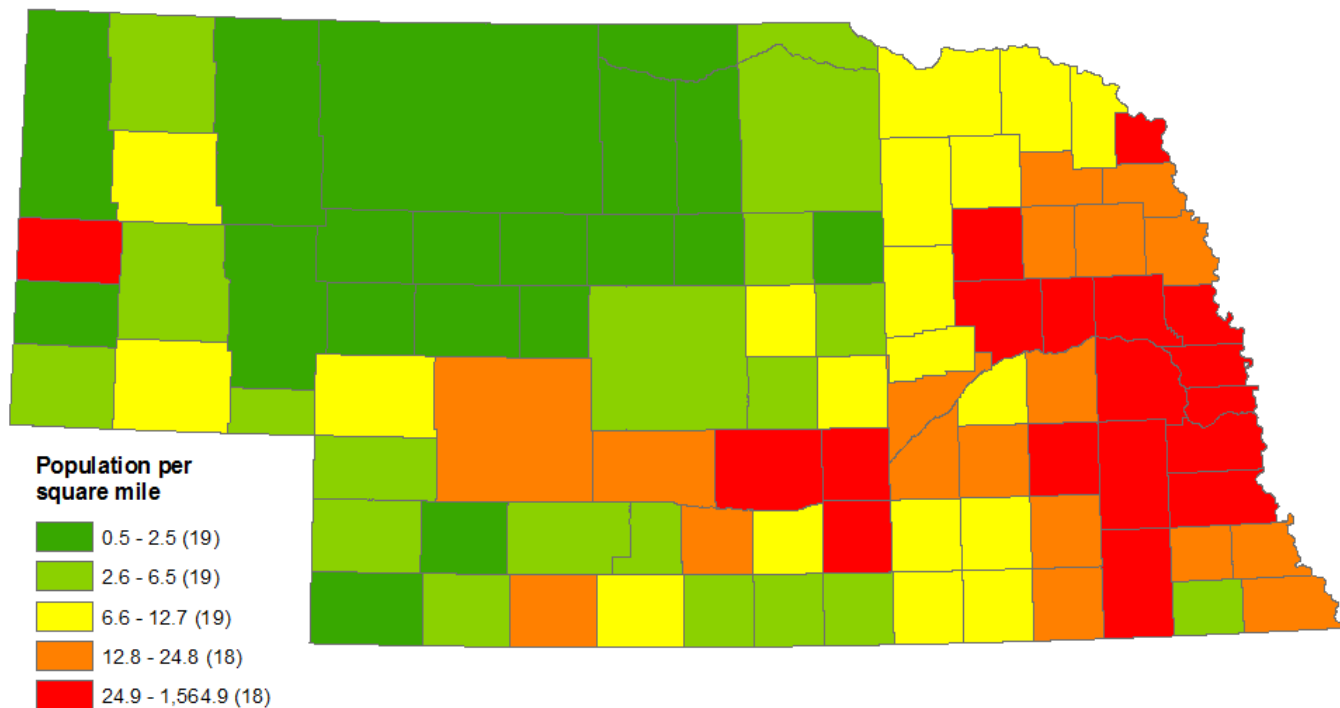
Factors

- The factors deemed important for determining mobility needs were:
 - Total population,
 - Population aged 65 or older,
 - Population with a disability,
 - Population below the poverty line, and
 - Households without access to a vehicle.
- Index values were calculated at both the county level and zip code level.

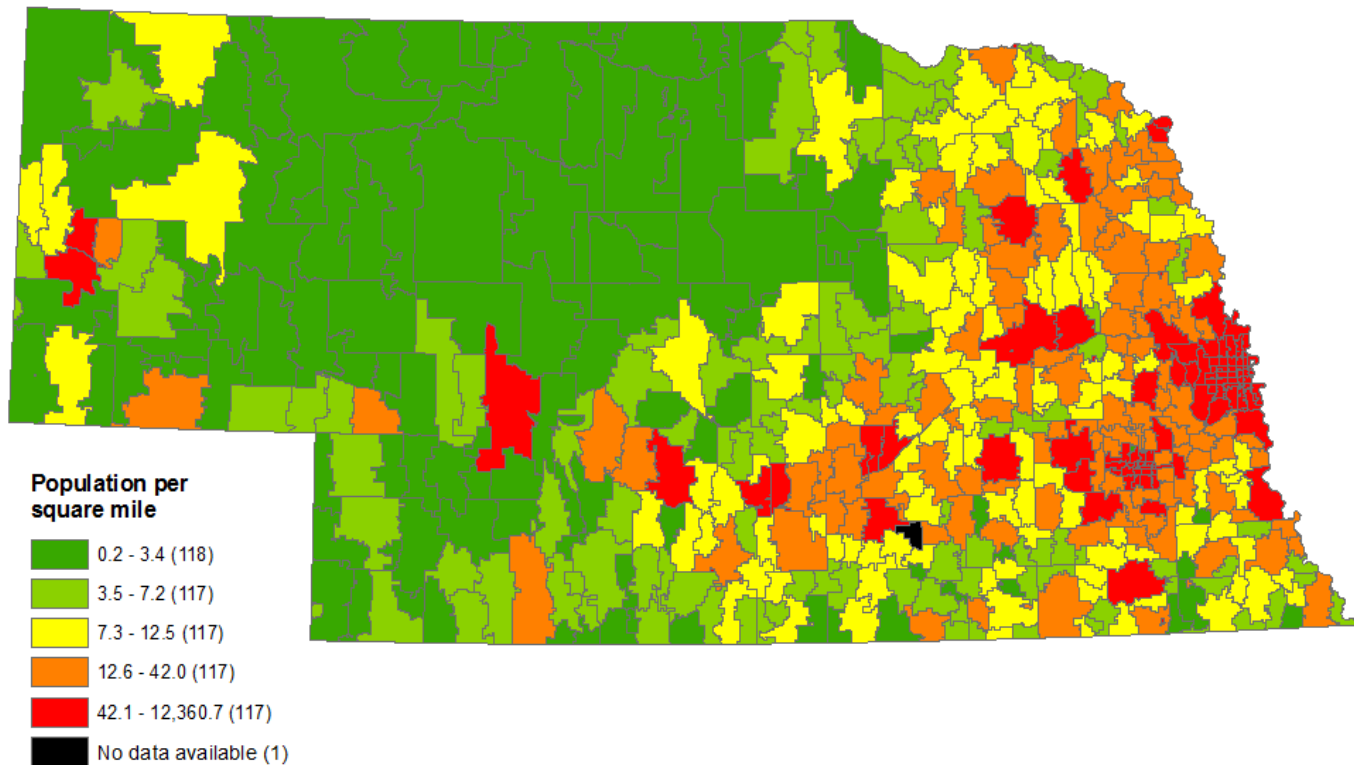
Methodology

- First, population densities were calculated for each of the five factors.
- Second, the geographic areas were ranked from highest population densities to lowest population densities and grouped into five equally sized classes, using quintile values, for each of the five factors.
- Geographic areas in the lowest 20% were given a value equal to 1, the next 20% were given a value equal to 2, and so on, while the highest 20% were given a value of 5.
- In the last step, the five values were averaged for each geographic area to produce its Mobility Needs Index. The indices for counties and zip codes were then ranked, with higher values identifying areas with greater mobility needs

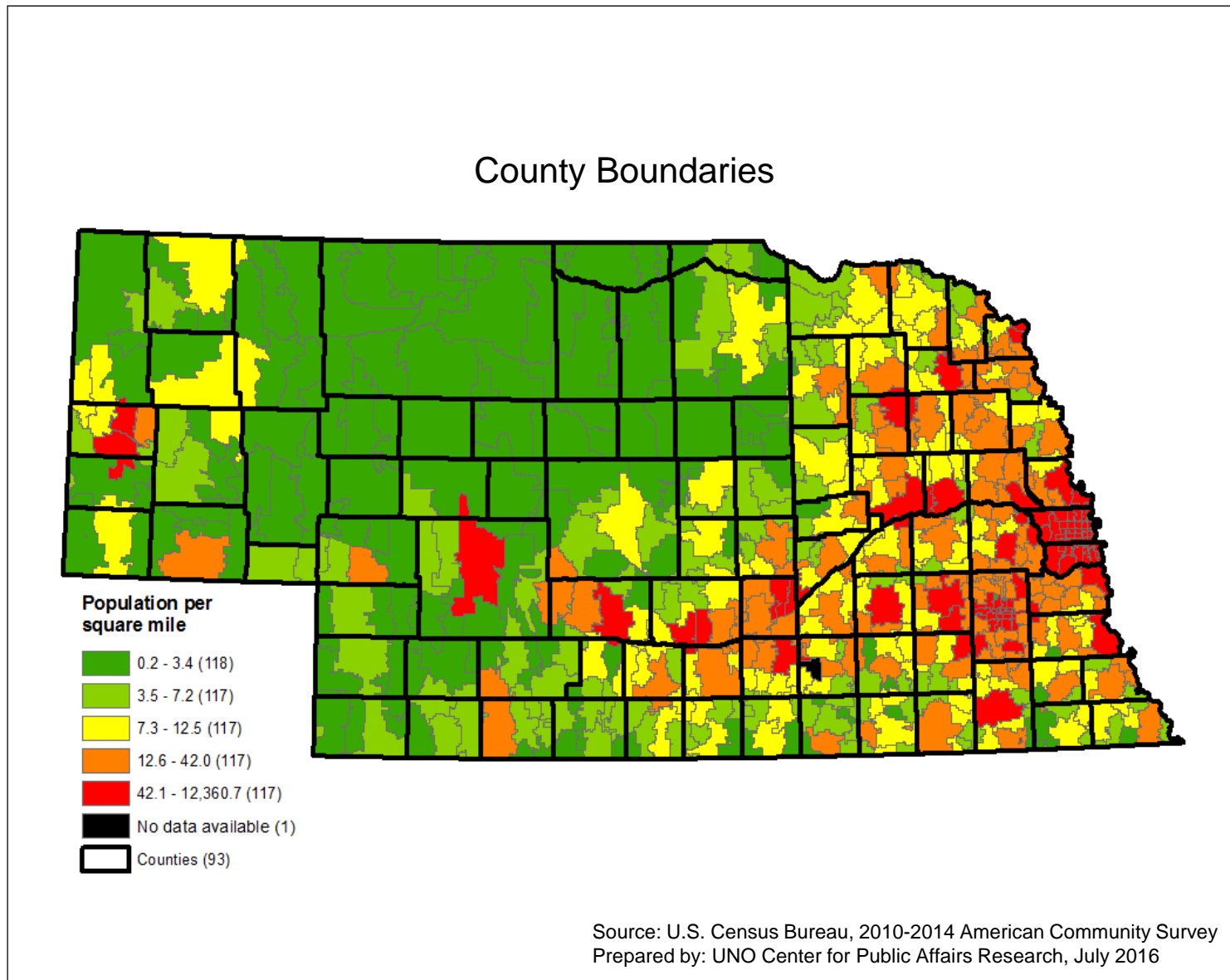
Population per Square Mile: 2010-2014



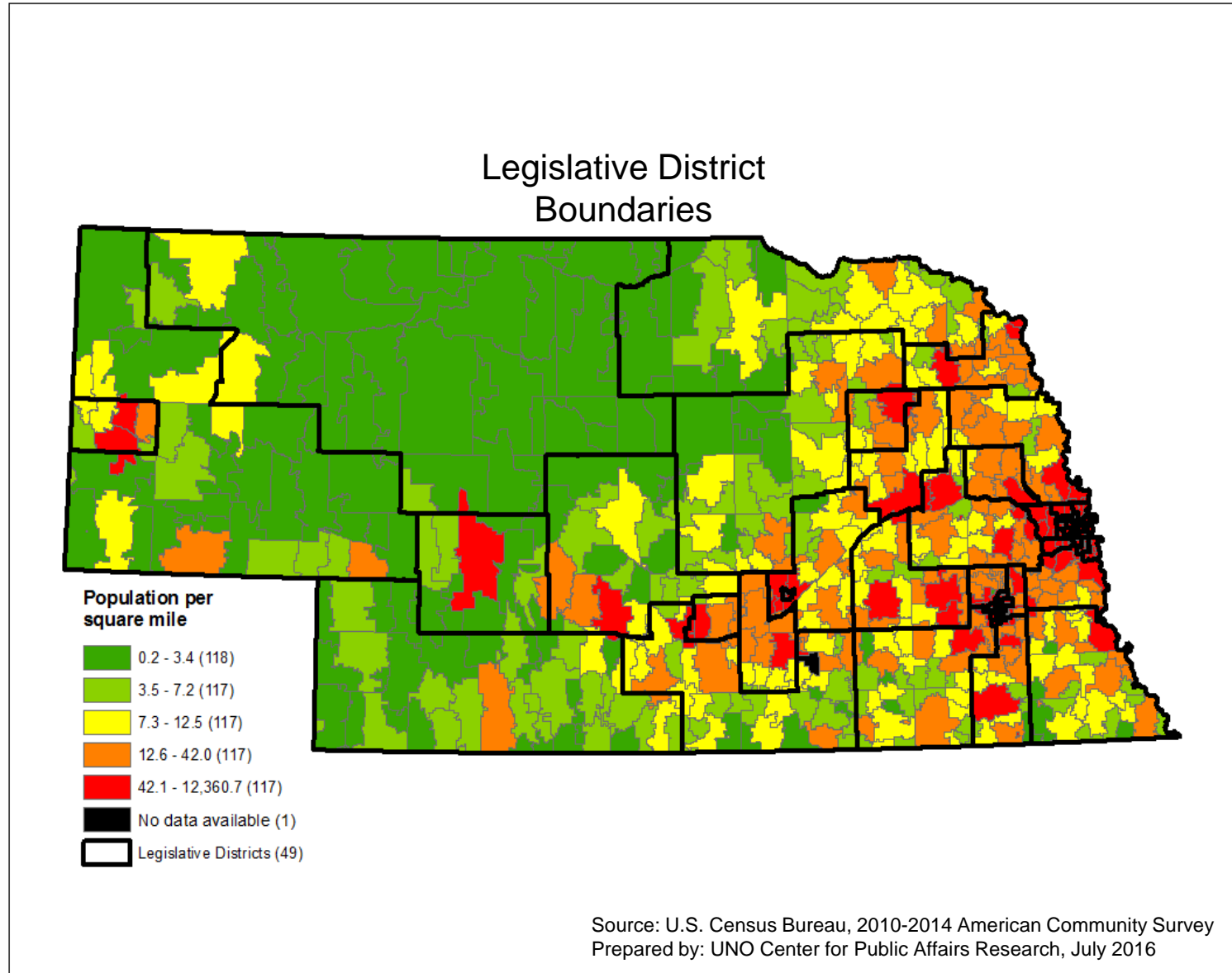
Population per Square Mile for Zip Codes: 2010-2014



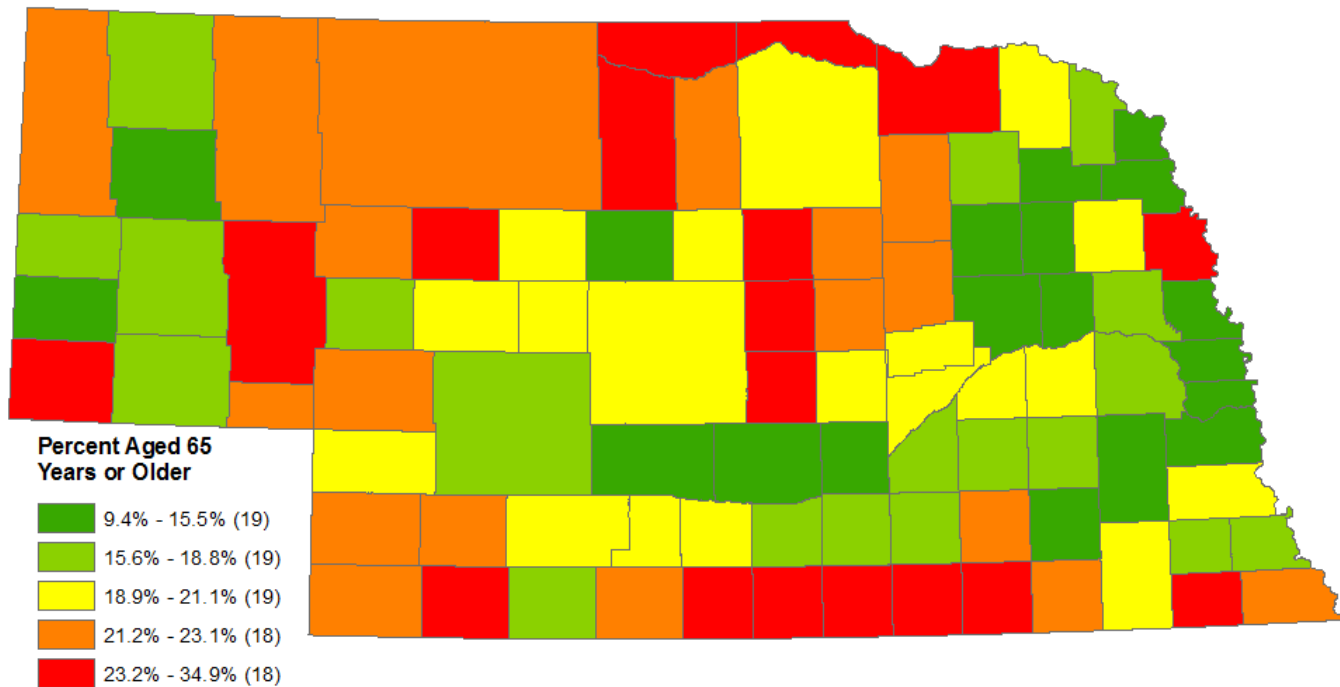
Population per Square Mile for Zip Codes: 2010-2014



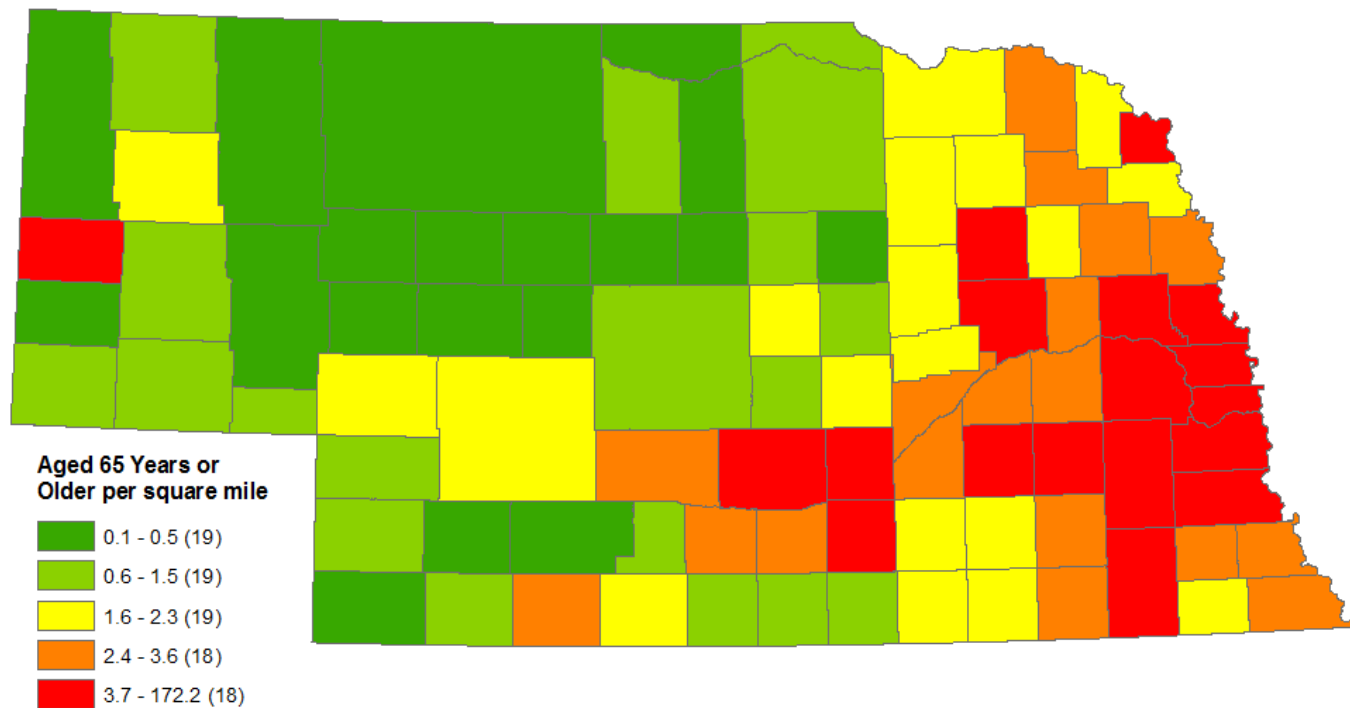
Population per Square Mile for Zip Codes: 2010-2014



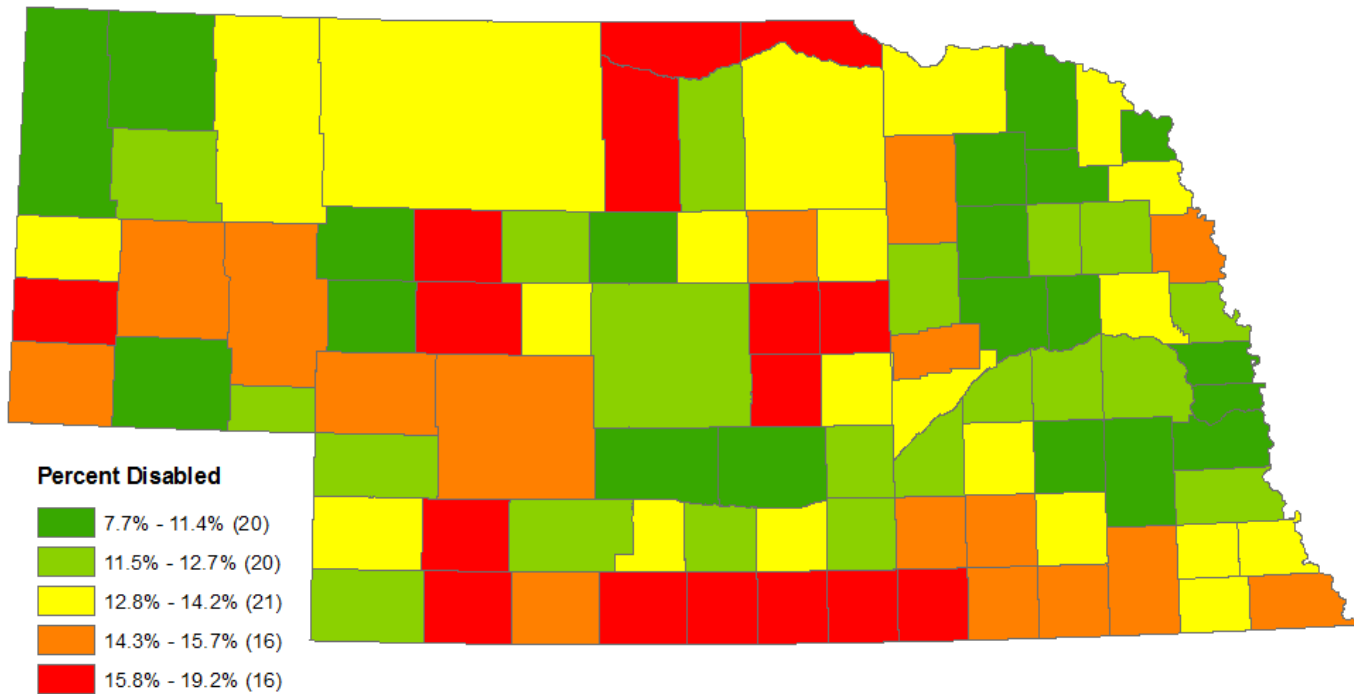
Population Aged 65 Years or Older as a Percent of Total Population: 2010-2014



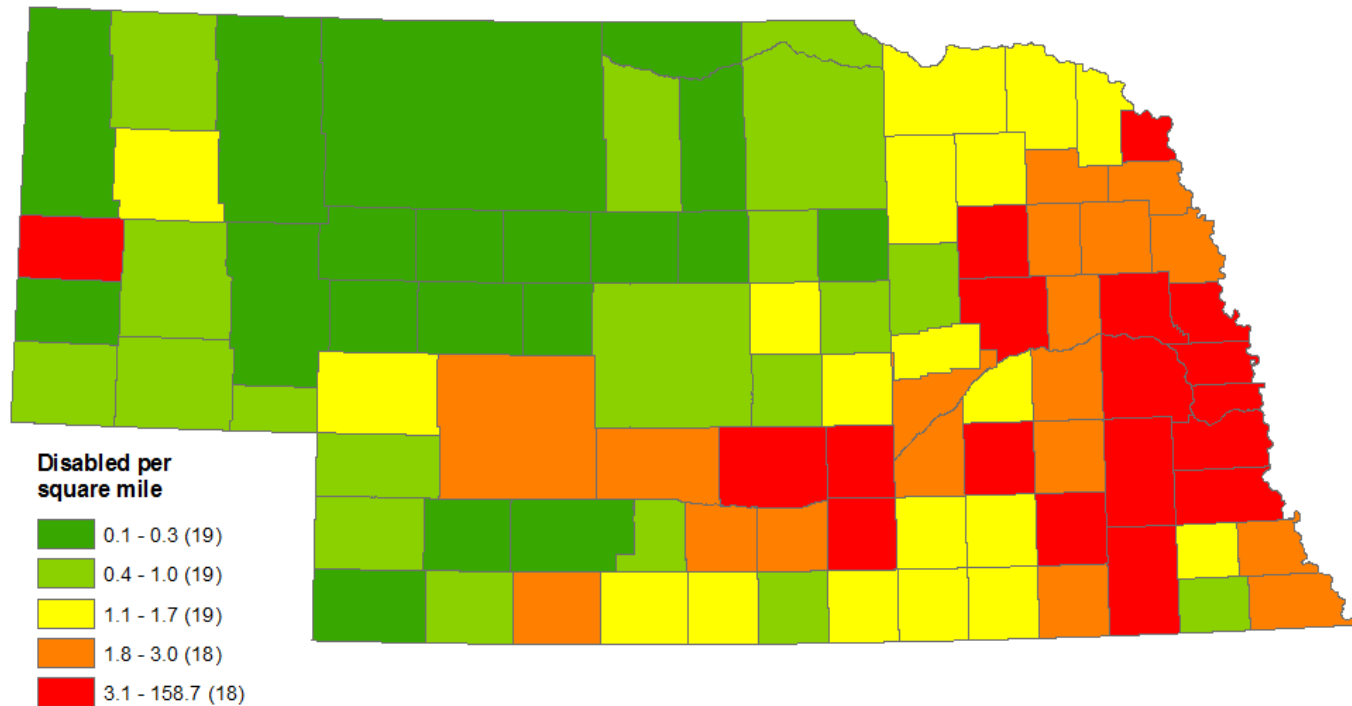
Population Aged 65 Years or Older per Square Mile: 2010-2014



Population with a Disability as a Percent of Total Population: 2010-2014

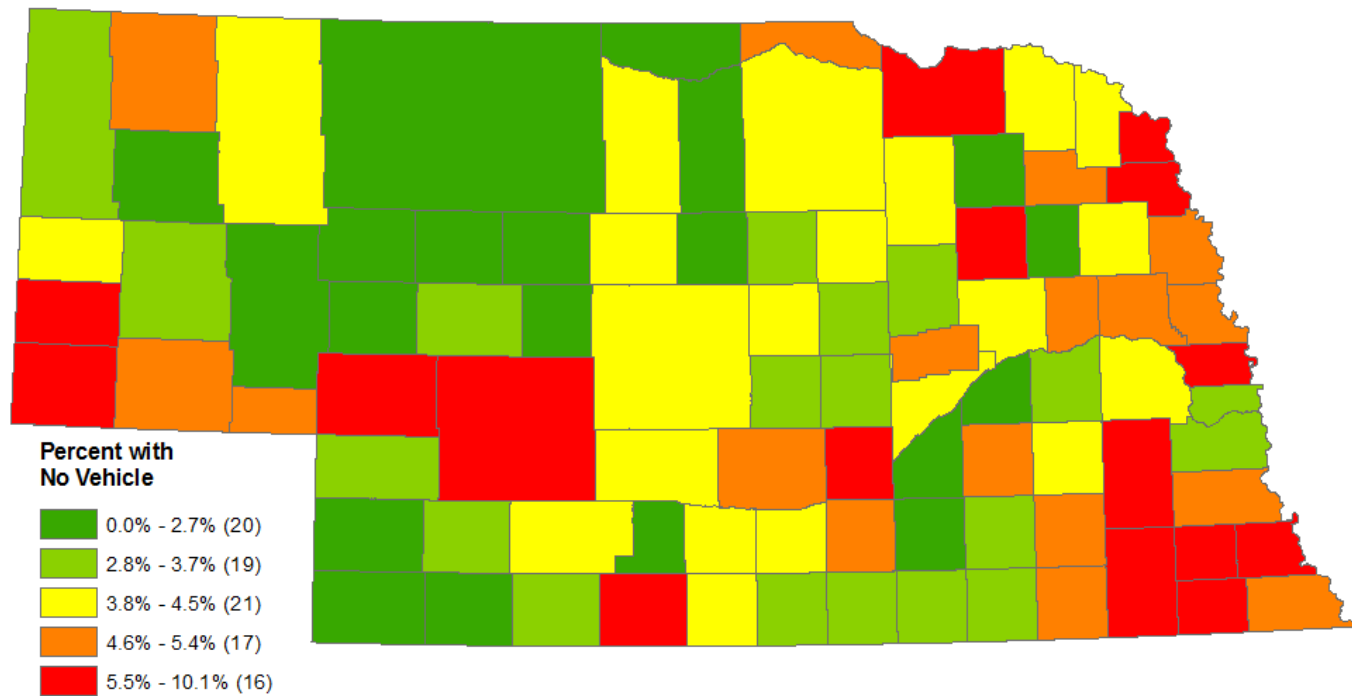


Population with a Disability per Square Mile: 2010-2014

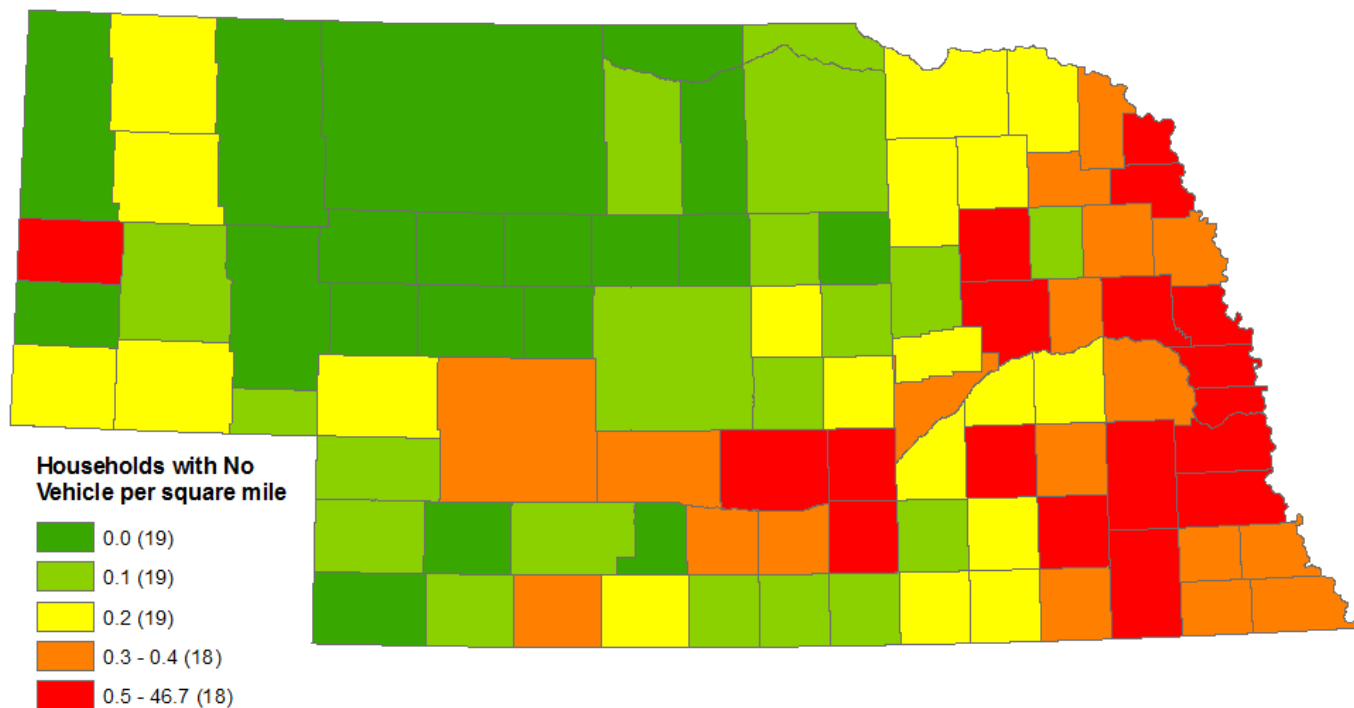


Source: U.S. Census Bureau, 2010-2014 American Community Survey
Prepared by: UNO Center for Public Affairs Research, July 2016

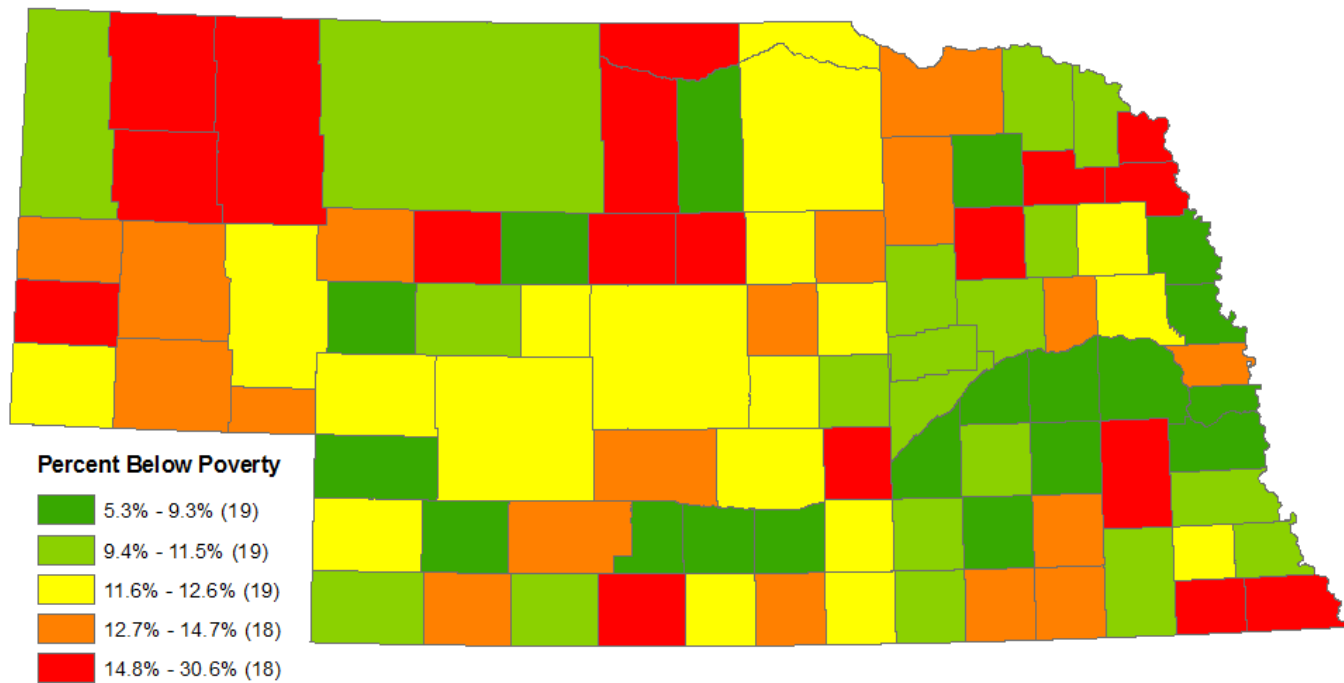
Households with no Vehicle Available as a Percent of Total Households: 2010-2014



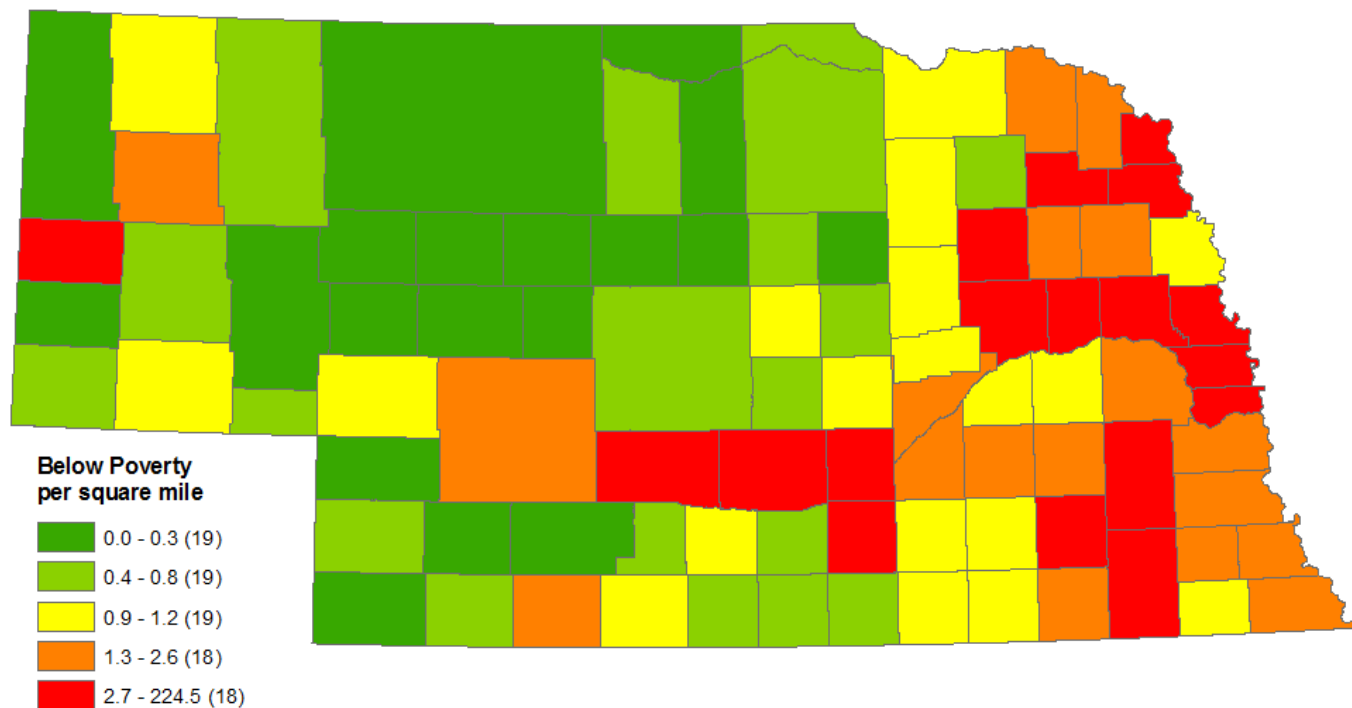
Households with no Vehicle Available per Square Mile: 2010-2014



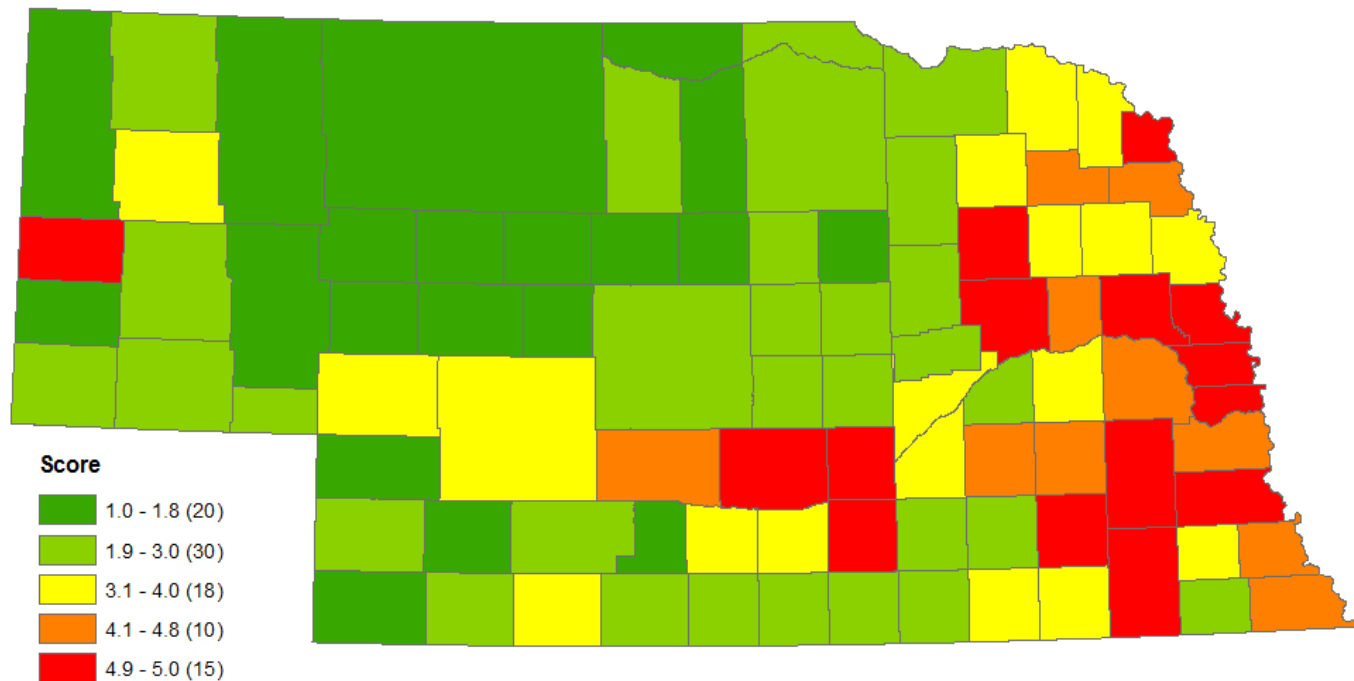
Population Below Poverty as a Percent of Population for Whom Poverty Was Determined: 2010-2014



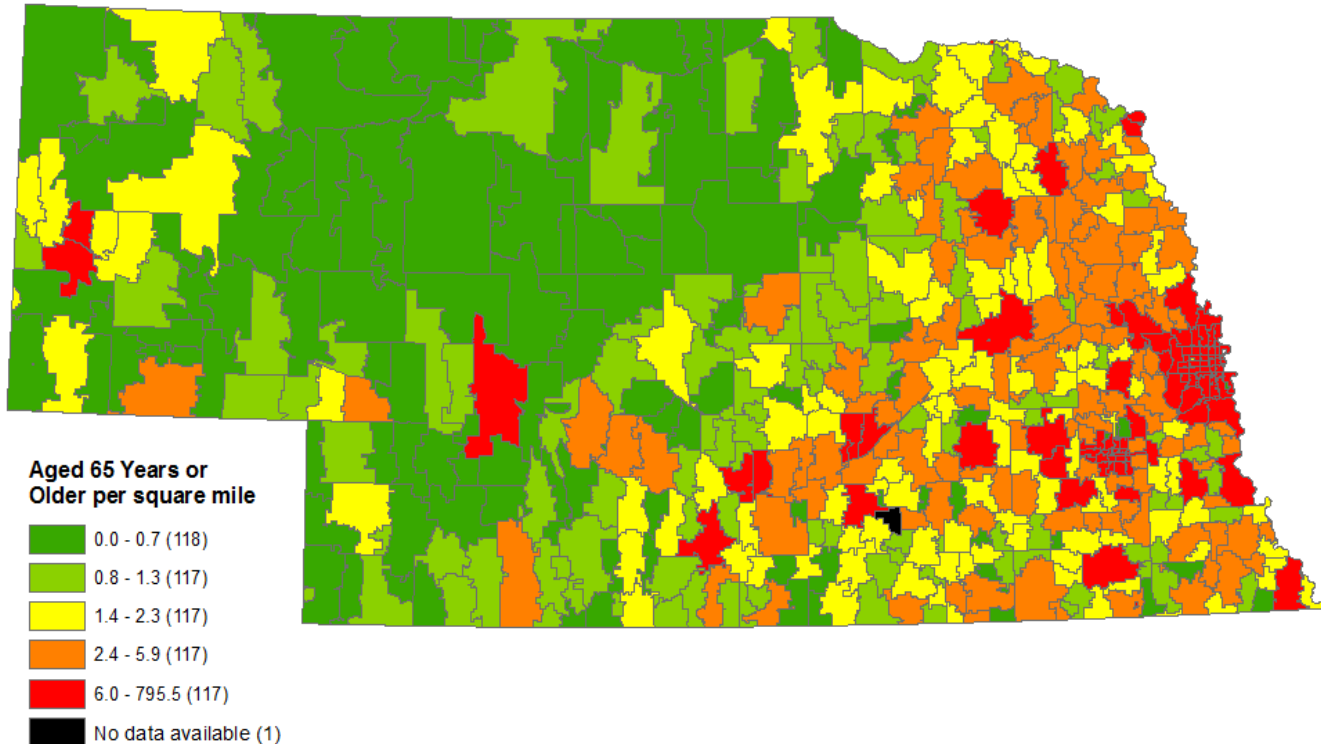
Population Below Poverty per Square Mile: 2010-2014



Average Quintile Ranking for Mobility Needs Index: 2010-2014

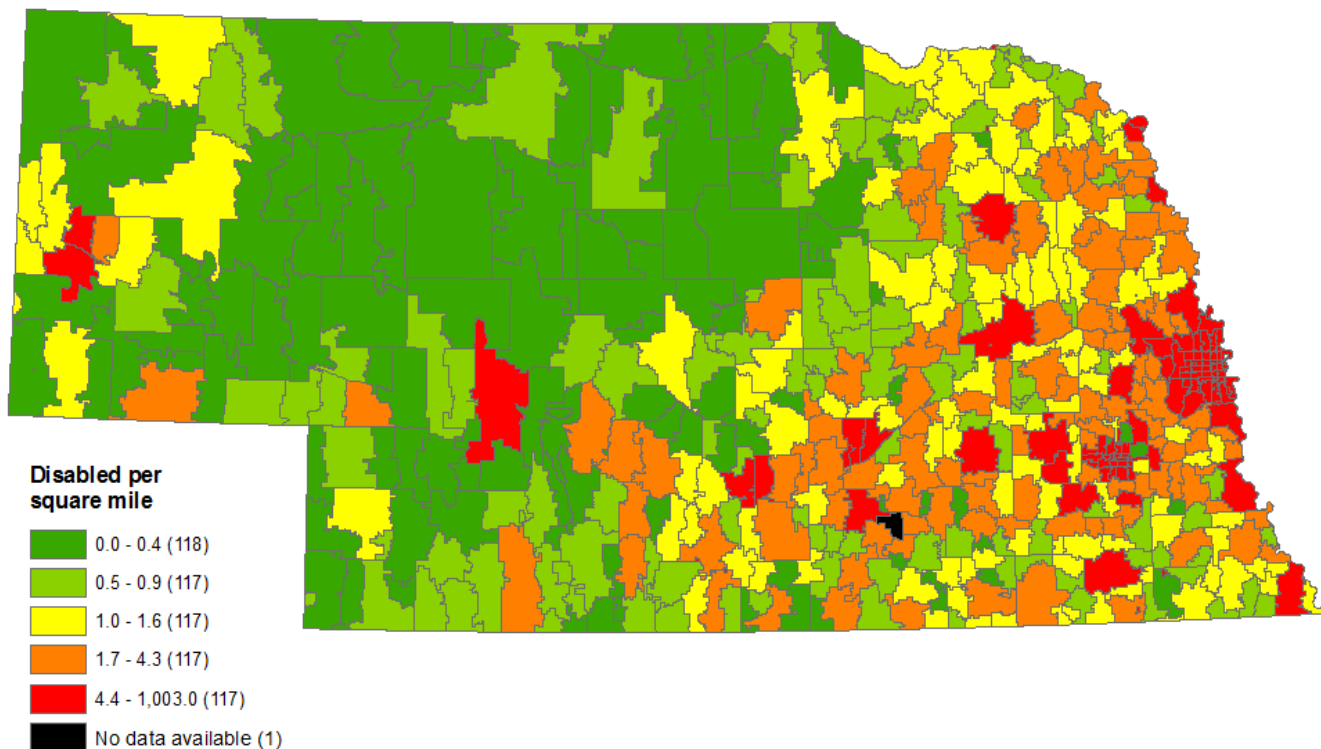


Population Aged 65 Years or Older per Square Mile for Zip Codes: 2010-2014



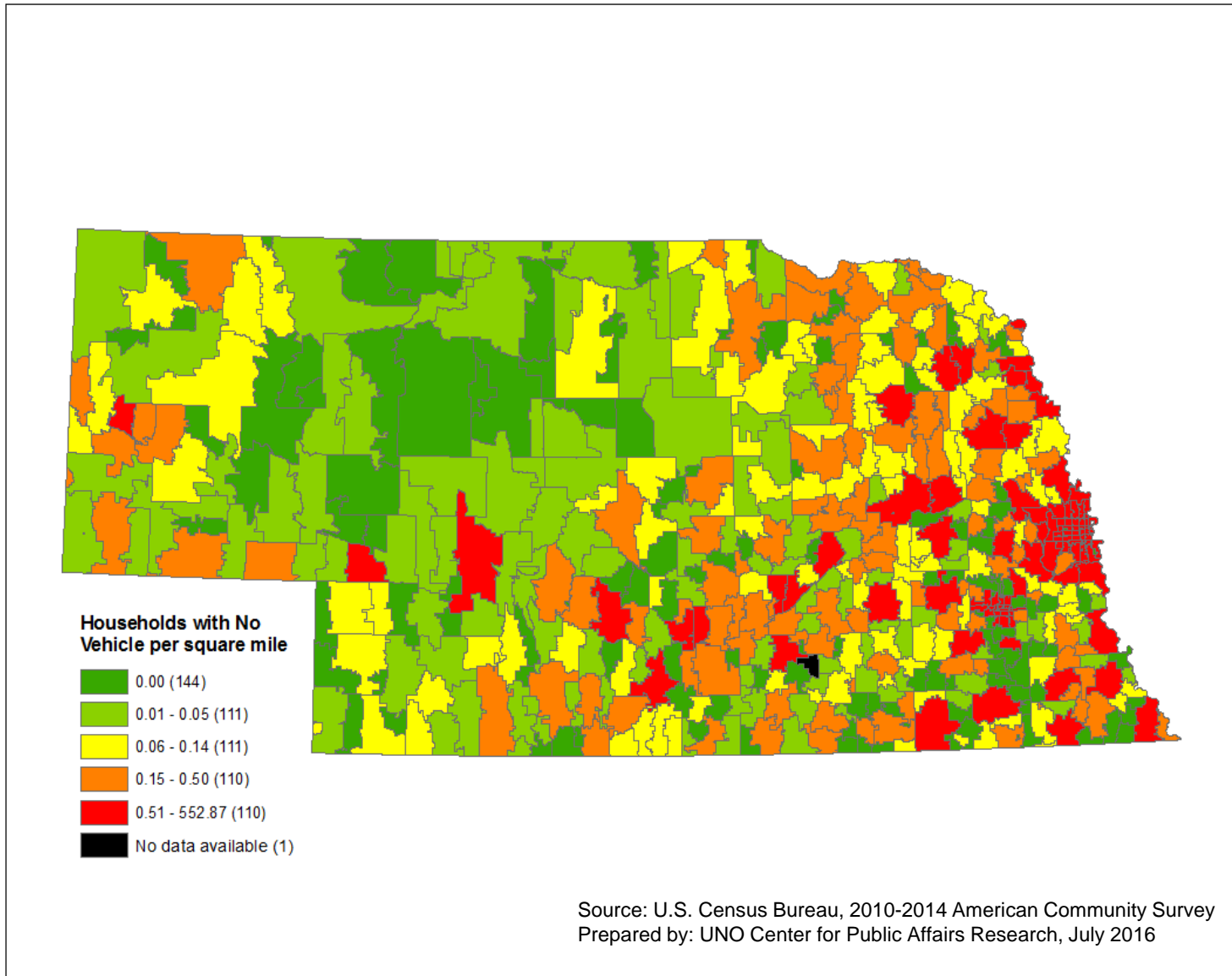
Source: U.S. Census Bureau, 2010-2014 American Community Survey
Prepared by: UNO Center for Public Affairs Research, July 2016

Population with a Disability per Square Mile for Zip Codes: 2010-2014

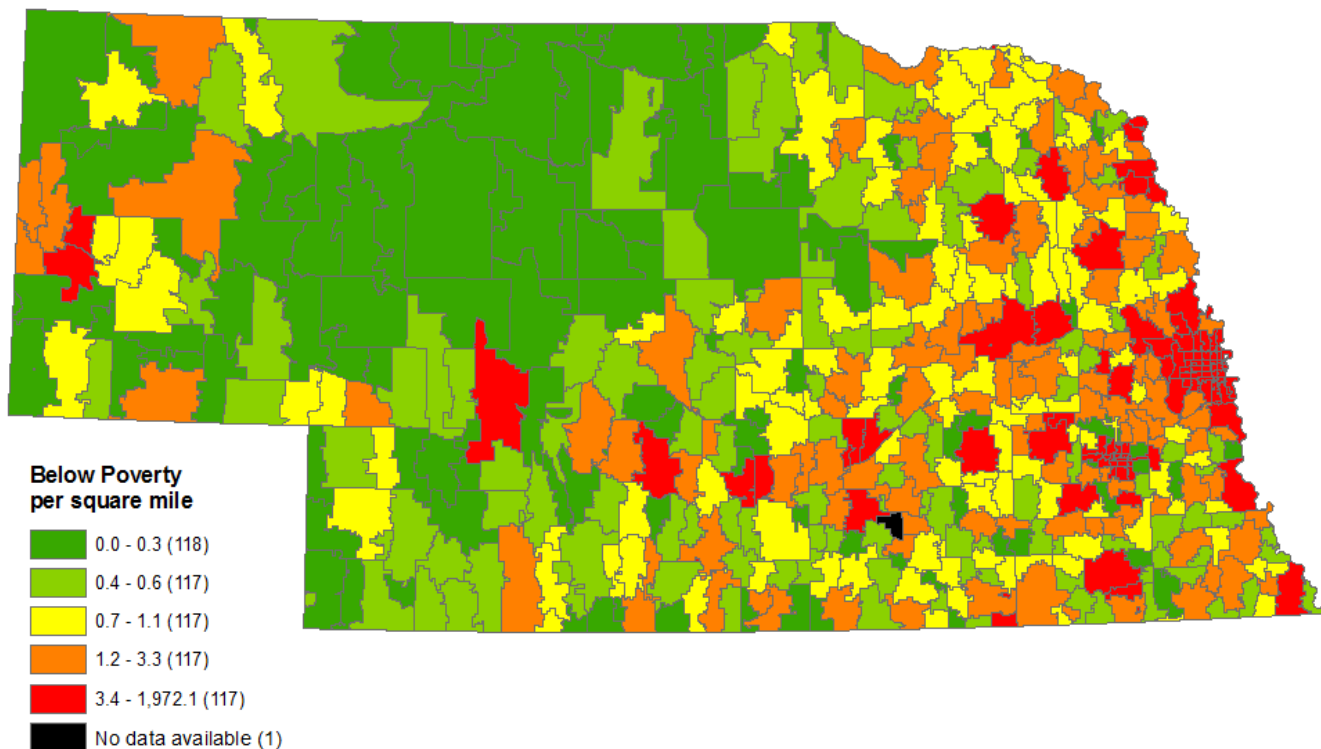


Source: U.S. Census Bureau, 2010-2014 American Community Survey
Prepared by: UNO Center for Public Affairs Research, July 2016

Households with No Vehicle Available per Square Mile for Zip Codes: 2010-2014

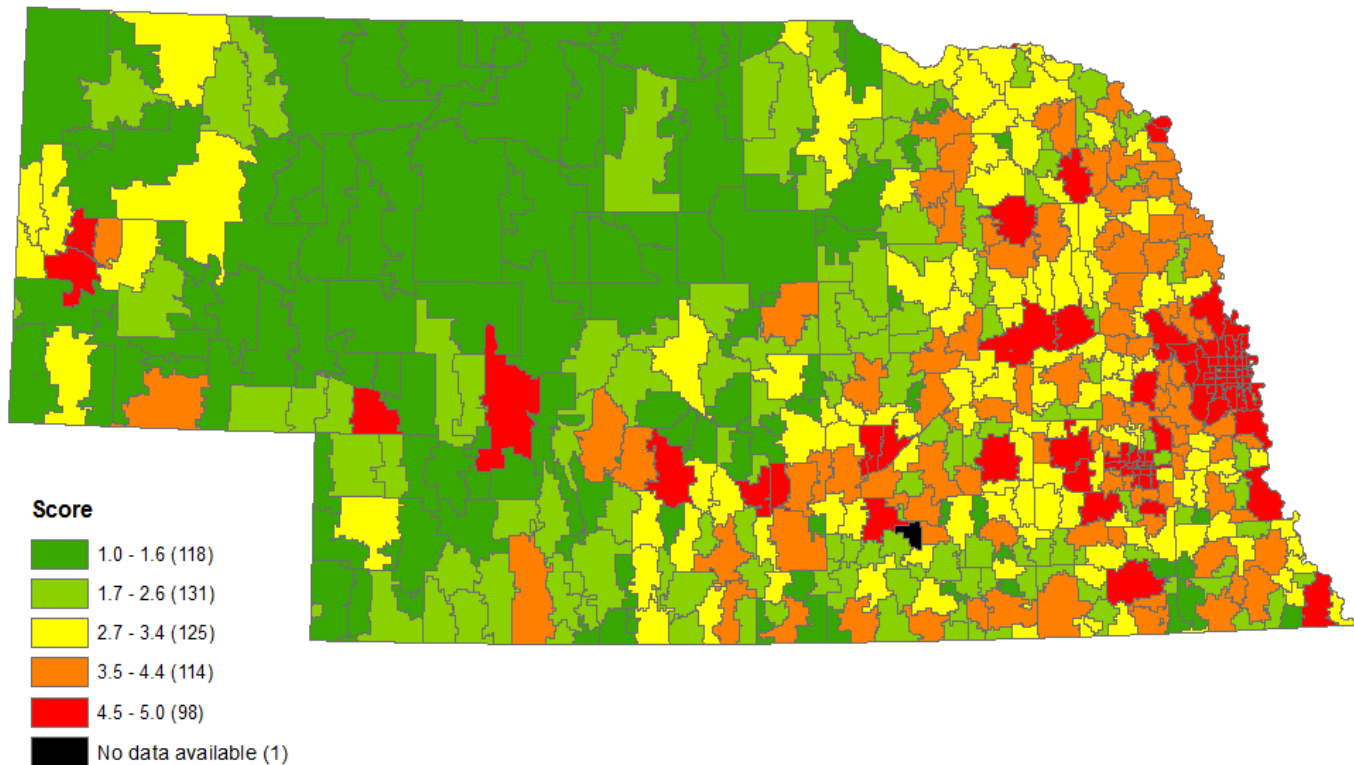


Population Below Poverty per Square Mile for Zip Codes: 2010-2014



Source: U.S. Census Bureau, 2010-2014 American Community Survey
Prepared by: UNO Center for Public Affairs Research, July 2016

Average Quintile Ranking for Mobility Needs Index for Zip Codes: 2010-2014



Source: U.S. Census Bureau, 2010-2014 American Community Survey
Prepared by: UNO Center for Public Affairs Research, July 2016

Conclusion

- This index is an attempt to measure concentrations of mobility needs that can be updated on a regular basis.
- It is not a complete measure of unmet needs.
- Comparing these calculated indices with the actual level of transit services in each county, zip code, or community may provide information on where there is a potential for unmet need for service.
- In Douglas, Lancaster, and Sarpy Counties, this same methodology also could be applied to census tracts to measure concentrations of mobility needs.

Areas with Available Transit in Nebraska

