

Municipal Equalization Fund Score

The Nebraska Department of Revenue calculates aid under the formula in March and posts the preliminary results on their website. If a city challenges any of the data calculations or any errors are found then corrections can be made; the final calculation is posted in June; we would have a finalized table in June.

1996 – **LB 1177** – Created the Municipal Equalization Fund and provided for aid to municipalities that are unable to raise the average amount of property tax revenue per capita with the average property tax levy. The bill also allowed counties to levy a sales tax of up to 1.5% in areas outside municipalities with a sales tax to support the county share of jointly provided public safety services.

The community's property tax valuation is multiplied by the state average property tax levy. If the community's population average per capita property tax levy is greater than the state-wide average the community qualifies for *aid in the amount of the difference*. If the difference is negative, there is not aid. The DED uses the calculation as points; not a percentage of grant funds awarded.

Overall, it was designed to make sure cities and villages with the highest taxes did not get the most aid simply because their taxes were the highest. Hence the "E" in Equalization.

Note: MEF Scores were based on a 100 point scale, so for example if Lexington and Fremont had application they would receive 93 points and 82 points respectively. It would not be necessary to round for determining a community's final MEF score.

City	MEF-Based Effort Rate
Abie	29.271%
Adams	28.465%
Ainsworth	46.540%
Albion	14.978%
Alda	30.744%
Alexandria	38.600%
Allen	46.064%
Alliance	33.984%
Alma	27.755%
Alvo	31.568%
Amherst	28.729%
Anoka	28.465%
Anselmo	33.393%
Ansley	39.440%
Arapahoe	34.883%
Arcadia	35.798%
Arlington	22.391%
Arnold	44.787%
Arthur	31.085%
Ashland	41.178%
Ashton	35.916%
Atkinson	23.576%
Atlanta	28.465%
Auburn	76.732%
Aurora	14.978%
Avoca	41.299%
Axtell	28.465%
Ayr	30.933%
Bancroft	47.716%
Barada	28.809%
Barneston	33.272%
Bartlett	34.946%
Bartley	32.642%
Bassett	53.530%
Battle Creek	27.538%
Bayard	43.574%
Bazile Mills	29.349%
Beatrice	57.656%
Beaver City	66.018%
Beaver Crossing	36.803%

Bee	30.390%
Beemer	33.767%
Belden	33.820%
Belgrade	37.047%
Bellevue	100.000%
Bellwood	44.259%
Belvidere	28.465%
Benedict	36.688%
Benkelman	33.527%
Bennet	28.465%
Bennington	14.978%
Bertrand	54.187%
Berwyn	30.077%
Big Springs	28.465%
Bladen	43.337%
Blair	19.771%
Bloomfield	35.051%
Bloomington	32.939%
Blue Hill	34.127%
Blue Springs	51.070%
Boelus	37.680%
Boys Town	44.428%
Bradshaw	31.004%
Brady	39.482%
Brainard	28.465%
Brewster	29.106%
Bridgeport	29.034%
Bristow	33.062%
Broadwater	34.688%
Brock	32.175%
Broken Bow	37.687%
Brownville	28.967%
Brule	34.729%
Bruning	30.119%
Bruno	34.333%
Brunswick	28.465%
Burchard	28.465%
Burr	29.610%
Burton	28.594%
Burwell	33.895%
Bushnell	29.858%
Butte	47.256%
Byron	29.443%
Cairo	30.417%
Callaway	28.465%
Cambridge	32.306%
Campbell	40.859%

Carleton	28.465%
Carroll	40.056%
Cedar Bluffs	47.229%
Cedar Creek	28.465%
Cedar Rapids	39.890%
Center	34.999%
Central City	44.815%
Ceresco	15.794%
Chadron	48.348%
Chambers	42.445%
Chapman	29.342%
Chappell	33.450%
Chester	34.166%
Clarks	40.564%
Clarkson	46.939%
Clatonia	36.425%
Clay Center	45.356%
Clearwater	53.115%
Clinton	28.465%
Cody	35.951%
Coleridge	53.406%
Colon	31.764%
Columbus	18.703%
Comstock	32.994%
Concord	40.004%
Cook	44.559%
Cordova	28.597%
Cornlea	28.465%
Cortland	28.465%
Cotesfield	29.266%
Cowles	28.465%
Cozad	70.807%
Crab Orchard	29.018%
Craig	41.544%
Crawford	34.935%
Creighton	38.151%
Creston	34.569%
Crete	56.116%
Crofton	44.608%
Crookston	28.663%
Culbertson	38.268%
Curtis	35.319%
Cushing	28.727%
Dakota City	40.462%
Dalton	36.704%
Danbury	33.460%
Dannebrog	41.175%

Davenport	28.465%
Davey	28.662%
David City	51.306%
Dawson	38.074%
Daykin	28.465%
Decatur	44.366%
Denton	28.465%
Deshler	65.870%
Deweese	30.586%
DeWitt	49.874%
Diller	31.029%
Dix	38.819%
Dixon	30.664%
Dodge	52.773%
Doniphan	16.127%
Dorchester	31.231%
Douglas	36.101%
Dubois	36.460%
Dunbar	38.786%
Duncan	28.465%
Dunning	33.358%
Dwight	31.718%
Eagle	24.600%
Eddyville	29.649%
Edgar	46.638%
Edison	28.465%
Elba	37.514%
Elgin	28.465%
Elk Creek	33.148%
Elm Creek	19.148%
Elmwood	28.465%
Elsie	30.234%
Elwood	39.538%
Elyria	29.465%
Emerson	33.733%
Emmet	30.536%
Endicott	28.793%
Ericson	29.191%
Eustis	28.866%
Ewing	49.419%
Exeter	36.928%
Fairbury	99.589%
Fairfield	28.465%
Fairmont	28.465%
Falls City	100.000%
Farnam	35.806%
Farwell	32.125%

Filley	33.237%
Firth	29.148%
Fordyce	29.344%
Fort Calhoun	14.978%
Foster	28.899%
Franklin	35.609%
Fremont	65.098%
Friend	24.327%
Fullerton	35.356%
Funk	28.465%
Gandy	28.794%
Garland	31.479%
Garrison	28.465%
Geneva	14.978%
Genoa	35.053%
Gering	29.882%
Gibbon	34.824%
Gilead	31.370%
Giltner	28.465%
Glenvil	32.232%
Goehner	28.465%
Gordon	48.341%
Gothenburg	29.806%
Grafton	28.465%
Grand Island	65.645%
Grant	27.381%
Greeley	52.743%
Greenwood	37.216%
Gresham	39.674%
Gretna	14.978%
Gross	28.472%
Guide Rock	44.248%
Gurley	28.465%
Hadar	28.465%
Haigler	36.871%
Hallam	28.465%
Halsey	28.583%
Hamlet	31.986%
Hampton	28.465%
Harbine	29.819%
Hardy	38.008%
Harrison	35.399%
Hartington	27.866%
Harvard	43.456%
Hastings	85.355%
Hay Springs	56.345%
Hayes Center	37.007%

Hazard	28.465%
Heartwell	33.103%
Hebron	40.591%
Hemingford	23.676%
Henderson	22.943%
Hendley	29.955%
Henry	28.588%
Herman	31.764%
Hershey	28.465%
Hickman	14.978%
Hildreth	38.941%
Holbrook	41.374%
Holdrege	33.000%
Holstein	33.250%
Homer	44.821%
Hooper	25.993%
Hordville	30.258%
Hoskins	38.383%
Howells	30.936%
Hubbard	38.345%
Hubbell	31.428%
Humboldt	38.933%
Humphrey	28.465%
Huntley	28.935%
Hyannis	31.462%
Imperial	14.978%
Indianola	47.027%
Inglewood	29.515%
Inman	38.919%
Ithaca	35.116%
Jackson	28.465%
Jansen	28.465%
Johnson	35.222%
Johnstown	32.510%
Julian	31.388%
Juniata	45.991%
Kearney	18.703%
Kenesaw	26.170%
Kennard	28.465%
Kilgore	33.006%
Kimball	48.295%
Lamar	28.517%
Laurel	27.866%
LaVista	18.703%
Lawrence	31.822%
Lebanon	35.114%
Leigh	36.741%

Leshara	29.233%
Lewellen	34.693%
Lewiston	33.459%
Lexington	82.331%
Liberty	34.239%
Lincoln	18.703%
Lindsay	28.465%
Linwood	33.486%
Litchfield	28.637%
Lodgepole	32.266%
Long Pine	40.091%
Loomis	28.465%
Lorton	28.993%
Louisville	22.798%
Loup City	32.572%
Lushton	28.465%
Lyman	43.950%
Lynch	31.834%
Lyons	30.772%
Madison	79.755%
Madrid	28.465%
Magnet	31.733%
Malcolm	28.465%
Malmo	33.096%
Manley	33.798%
Marquette	39.325%
Martinsburg	34.249%
Maskell	32.646%
Mason City	35.109%
Maxwell	35.982%
Maywood	28.616%
McCook	41.467%
McCool Junction	29.264%
McGrew	32.619%
McLean	30.150%
Mead	28.465%
Meadow Grove	44.911%
Melbeta	32.187%
Memphis	35.000%
Merna	36.421%
Merriman	38.496%
Milford	39.665%
Miller	30.950%
Milligan	33.553%
Minatare	38.658%
Minden	17.765%
Mitchell	49.731%

Monowi	28.473%
Monroe	28.465%
Moorefield	29.213%
Morrill	25.423%
Morse Bluff	29.240%
Mullen	51.004%
Murdock	28.465%
Murray	32.974%
Naper	34.503%
Naponee	35.765%
Nebraska City	44.700%
Nehawka	35.169%
Neligh	39.039%
Nelson	58.117%
Nemaha	37.628%
Nenzel	28.687%
Newcastle	49.255%
Newman Grove	62.349%
Newport	34.973%
Nickerson	52.299%
Niobrara	42.451%
Nora	28.545%
Norfolk	22.316%
Norman	28.555%
North Bend	24.213%
North Loup	34.810%
North Platte	31.962%
Oak	33.825%
Oakdale	55.315%
Oakland	35.436%
Obert	28.784%
Oconto	38.477%
Octavia	37.717%
Odell	42.641%
Ogallala	34.791%
Ohiowa	32.409%
Omaha	18.703%
O'Neill	60.654%
Ong	29.071%
Orchard	40.067%
Ord	30.214%
Orleans	50.732%
Osceola	29.686%
Oshkosh	18.821%
Osmond	30.772%
Otoe	41.980%
Overton	49.685%

Oxford	66.663%
Page	35.969%
Palisade	46.977%
Palmer	48.107%
Palmyra	40.481%
Panama	28.465%
Papillion	18.703%
Pawnee City	34.628%
Paxton	36.804%
Pender	21.901%
Peru	44.210%
Petersburg	28.465%
Phillips	37.102%
Pickrell	28.465%
Pierce	39.014%
Pilger	30.175%
Plainview	38.144%
Platte Center	36.068%
Plattsmouth	48.911%
Pleasant Dale	28.465%
Pleasanton	28.465%
Plymouth	28.465%
Polk	40.103%
Ponca	34.245%
Potter	28.465%
Prague	41.489%
Preston	28.847%
Primrose	28.465%
Prosser	30.303%
Ragan	28.465%
Ralston	29.743%
Randolph	32.700%
Ravenna	14.978%
Raymond	28.465%
Red Cloud	40.612%
Republican City	28.465%
Reynolds	28.886%
Richland	28.465%
Rising City	37.826%
Riverdale	28.465%
Riverton	35.757%
Roca	28.465%
Rockville	35.039%
Rogers	31.442%
Rosalie	39.980%
Roseland	28.502%
Royal	32.808%

Rulo	38.222%
Rushville	35.565%
Ruskin	29.517%
Salem	37.693%
Santee	35.764%
Sargent	45.995%
Saronville	28.465%
Schuyler	44.294%
Scotia	42.396%
Scottsbluff	24.418%
Scribner	28.825%
Seward	18.703%
Shelby	41.796%
Shelton	29.386%
Shickley	32.172%
Sholes	28.611%
Shubert	37.853%
Sidney	19.795%
Silver Creek	37.388%
Smithfield	29.558%
Snyder	31.090%
South Bend	28.629%
South Sioux City	62.118%
Spalding	44.688%
Spencer	48.968%
Sprague	28.465%
Springfield	17.972%
Springview	36.299%
St Edward	52.541%
St Helena	33.217%
St Paul	34.268%
Stamford	41.668%
Stanton	43.253%
Staplehurst	36.743%
Stapleton	42.003%
Steele City	29.662%
Steinauer	33.314%
Stella	36.194%
Sterling	40.214%
Stockham	28.883%
Stockville	29.121%
Strang	28.579%
Stratton	42.951%
Stromsburg	34.219%
Stuart	28.465%
Sumner	39.163%
Superior	51.492%

Surprise	29.800%
Sutherland	25.140%
Sutton	22.988%
Swanton	31.461%
Syracuse	28.592%
Table Rock	41.279%
Talmage	39.076%
Tarnov	28.771%
Taylor	41.305%
Tecumseh	41.113%
Tekamah	44.025%
Terrytown	48.360%
Thayer	28.826%
Theford	32.912%
Thurston	34.157%
Tilden	33.300%
Tobias	35.680%
Trenton	59.881%
Trumbull	28.465%
Uehling	37.723%
Ulysses	35.901%
Unadilla	36.508%
Union	36.846%
Upland	35.127%
Utica	24.800%
Valentine	16.367%
Valley	14.978%
Valparaiso	28.465%
Venango	28.465%
Verdel	30.420%
Verdigré	59.415%
Verdon	37.538%
Virginia	29.689%
Waco	28.465%
Wahoo	39.110%
Wakefield	28.762%
Wallace	41.858%
Walthill	100.000%
Washington	28.791%
Waterbury	33.536%
Waterloo	14.978%
Wauneta	47.078%
Wausa	58.186%
Waverly	14.978%
Wayne	48.246%
Weeping Water	18.515%
Wellfleet	29.425%

West Point	31.931%
Western	41.101%
Weston	33.337%
Whitney	29.324%
Wilber	41.150%
Wilcox	39.923%
Wilsonville	31.925%
Winnebago	86.463%
Winnetoon	32.480%
Winside	47.115%
Winslow	34.224%
Wisner	29.966%
Wolbach	45.325%
Wood Lake	32.597%
Wood River	23.038%
Wymore	56.131%
Wynot	32.211%
York	18.703%
Yutan	27.188%