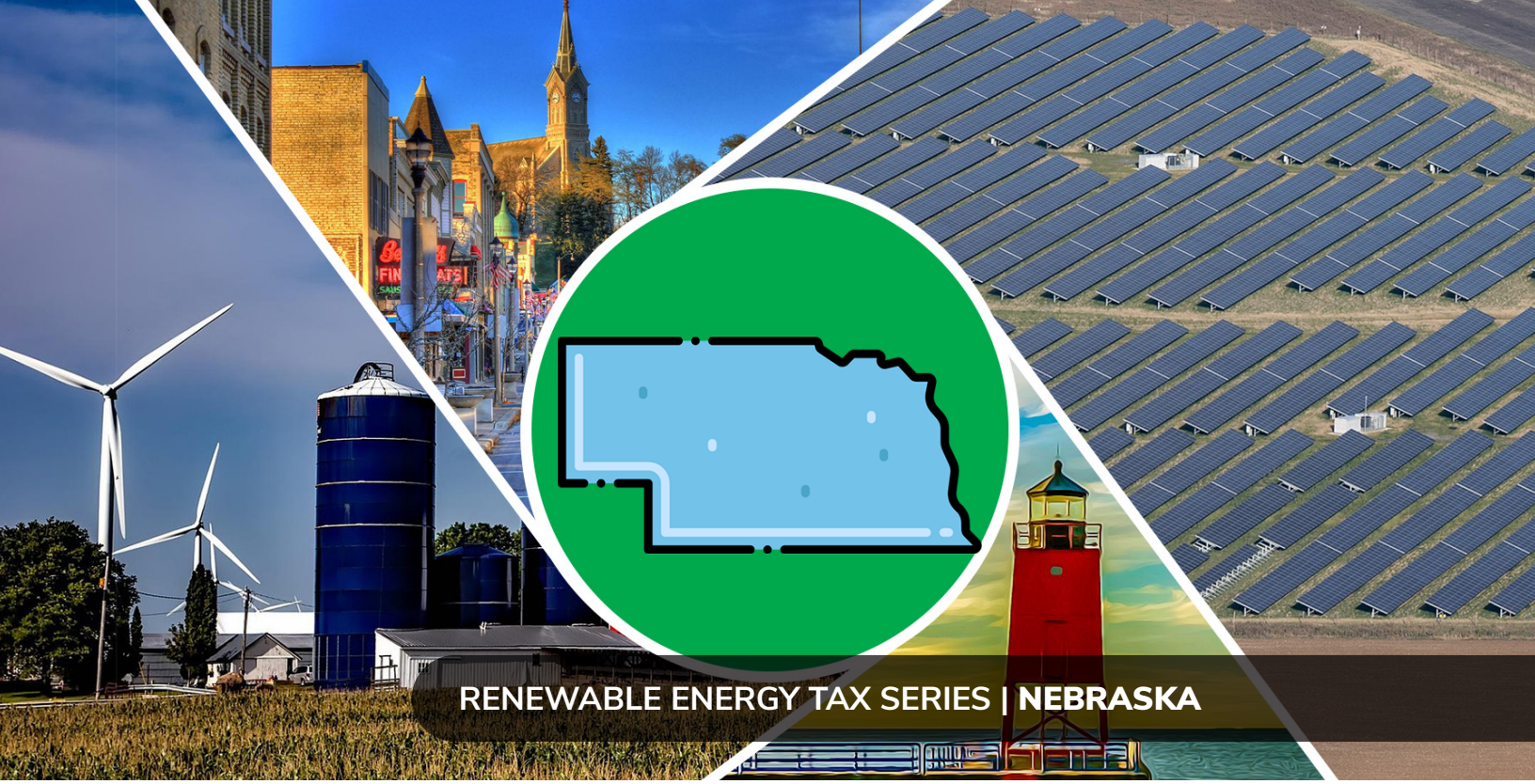

Local Property Tax Impacts of Large-Scale Wind and Solar Projects

Rikki Goldman and Matthew Appel, advised by Sarah Mills and Hayley Sakwa
Center for EmPowering Communities, University of Michigan

About the Series

This state-specific series explores one key question: How do property taxes from large-scale wind and solar projects impact local government budgets?

Renewable energy projects can boost rural economies and fund community priorities, but assessing their tax impacts is often difficult. This series aims to provide stakeholders with clear, detailed, and accurate information.

This material is for informational purposes only and is not intended as legal advice.

Renewable energy projects are expanding nationwide as governments and industries respond to climate change and advancing technology. This growth is expected to continue for projects of all sizes, especially utility-scale developments that power thousands of homes by feeding electricity directly to the grid. Spanning thousands of acres, these large projects are most often built in rural places and frequently on agricultural land.

Like other properties, these projects pay taxes to local government units, including towns, schools, libraries, and others. Energy property taxes are usually much higher than farmland taxes, though the size of the difference depends on state tax laws. Large-scale wind and solar projects are typically taxed in one of two ways: ad valorem (based on land and equipment value, taxed at local rates) or as a Payment in Lieu of Taxes or PILOT (often a flat rate tied to the project's electricity production capacity).

State policymakers determine which tax system applies and how it is implemented, balancing the trade-offs between lower taxes to attract developers and higher taxes to benefit host communities. These policies—from the broad structures to the tiny details—shape the size and distribution of tax payments over a project's 20- to 40-year lifespan. Sometimes units like counties and schools may be affected differently, and some local residents may benefit more than others. Policymakers must also plan for decommissioning to prevent "boom/bust" revenue cycles that can occur when major taxpayers enter and exit. With many of these policies newly established, state and local officials are still learning their applications and impacts.

Local Property Tax Impacts of Large-Scale Wind and Solar Projects

Rikki Goldman and Matthew Appel, advised by Sarah Mills and Hayley Sakwa
Center for EmPowering Communities, University of Michigan

Overview: Wind and Solar Property Taxes in Nebraska

Local governments, school districts, and other local taxing units (like natural resource districts and fire districts) in Nebraska receive revenues from wind and solar facilities through two categories:

- **Nameplate capacity taxes** are calculated by multiplying a facility's rated power generation capacity (i.e., its *nameplate capacity*), measured in megawatts (MW), times $3,518.[1] This is distributed to all units in the tax district, based on their proportional share of the tax rate.
- **Real property taxes**: Wind and solar projects continue to pay property taxes on the underlying land, called real property.[2] For renewable energy facilities, real property also includes foundations, access roads, fences, and the value of leases with landowners.[3] In Nebraska, all real property is taxed according to the value it would be sold at in the real estate market. There is some dispute about whether to classify the land under renewable energy projects as agricultural land or commercial property. If the land is classified as agricultural land, there would be no change to the real property taxes paid when a renewable energy project is built. If the land is reclassified as commercial property, there would be a small increase in real property taxes paid, because agricultural land is valued for tax purposes at 75% of its market value.

Example: 100 MW Solar Project in Saunders County, Nebraska

A 700-acre, 100 MW solar project anywhere in Nebraska would generate approximately $352,000 annually in nameplate capacity tax revenue. Additionally, when the land is converted, its real property value would be assessed at 100% of its market value rather than 75%. Assuming no change in the market value, this would result in a 33% net increase in real property taxes to all local units.

Table 1. Year 1 Net Impact and Distribution for 100 MW Solar Project in Saunders County, Nebraska

Jurisdiction	Tax Rates	Electric Generation Tax	Previous Farmland Taxes
Saunders County	$55,000	$2,000	$57,000
Yutan School District (non-bond)	$226,000	$7,000	$233,000
Yutan School District (bond)	$11,000	$500	$11,500
Yutan Fire Department	$15,000	$500	$15,500
Union Township	$13,000	$500	$13,500
Special Districts (Combined)	$32,000	$1,000	$33,000
Total Taxing District	**$352,000**	**$11,300**	**$363,500**

Property tax law looks different in every state. Though states often use shared language, sometimes terms are used differently in different places. These shared terms are defined below according to Nebraska's tax system.

Property Tax 101

- **Ad valorem:** A tax based on the value of the item being taxed.
- **Assessed value:** The value of a property set by a government for the purpose of taxation.
- **Levy:** The total amount of property tax revenue that a taxing authority is authorized to collect in a given year.
- **Market value:** The price at which a property is most likely to be sold in the current real estate market.
- **Nameplate capacity:** Maximum amount of electricity in megawatts (MW) that a solar or wind farm could produce under perfect conditions. Sometimes called production capacity or installed capacity.
- **Payment in Lieu of Taxes (PILOT):** Payments made instead of traditional property taxes, in which eligible property owners pay an annual fee to local units based on state law and local agreements.
- **Personal property:** Moveable items, not permanently affixed to or part of the real estate.
- **Real property:** Land and permanent improvements to land, such as buildings.
- **Taxing district:** A geographic area with a distinct set of overlapping taxing units. The total taxing district rate is determined by adding each of overlapping units' tax rates.
- **Tax rate:** A percentage at which a property owner is taxed on the value of their property.
- **Taxing unit:** Any government unit that imposes property taxes, such as counties, towns, school districts, and special districts.

Adapted from Lincoln Institute of Land Policy Property Tax Glossary.

Car Sculpture, NE. (Julie Anderson of Pixabay)

Nebraska: Key Concepts

- **Educational service units (ESUs):** Political subdivisions that provide resources and support for school districts within their area of service.[4]
- **Equalization aid:** A form of state funding that helps address disparities in school districts' budgets. Delivered to jurisdictions where local property taxes are insufficient to meet the average per-pupil costs for school districts of a similar size, plus additional allowances for transportation and special services.[5]
- **Special valuation:** A method of valuing farmland for tax purposes that qualifies for the *greenbelt program*. The program limits property values on agricultural land that surrounds metropolitan areas with high real estate values, enabling farmers to pay taxes on a lower property value than on typical market rates.

Deeper Dive: Nebraska Property Tax Assessment Guidelines

Nameplate Capacity Taxes in Nebraska

The **nameplate capacity** tax, based on the maximum amount of electric power that a generator could produce under perfect conditions,[6] replaced all **personal property** taxes for renewable energy facilities beginning in 2010.[7] In contrast to both real property and personal property taxes, the nameplate capacity tax is not an **ad valorem** tax because it is not based on **assessed value**. Instead, it is calculated by multiplying a facility's nameplate capacity in megawatts (MW) by $3,518.[8, 9] This per-megawatt rate was set by state law and does not change each year.[10] For the first year of production on a facility site, Nebraska law states that the calculation must prorate for the days the facility has been in operation for that year.[11] Nameplate capacity taxes are distributed in the same proportion as tax rates in the **taxing district**.[12]

Renewable Energy Real Property

In addition to the **nameplate capacity** tax, wind and solar projects are responsible for paying taxes on the **real property**, or underlying land. While agricultural land receives a 25% reduction in its assessment value, land used for other purposes is assessed as 100% of its **market value**. Though there are contradicting statutes regarding how to classify the underlying land of wind and solar projects, in September 2024, the Department of Revenue directed counties to assess the land at 100% of market value.[13]

Agricultural Real Property

Agricultural and horticultural property is assessed according to its **market value**—the price the land is likely to be sold at on the market, regardless of its use – unless it qualifies for **special valuation** under the 'greenbelt' program.[14] ***Special valuation*** is designed to limit property tax liability for farmland surrounding urban and metropolitan areas, since the market value for land in these areas is often high due to housing and commercial development. The use of the greenbelt program is location dependent: many Nebraska counties do not use it at all, while others use it almost exclusively.[15] **Special valuation** assesses the farmland according to its market value if it were to continue to be used primarily for agricultural or horticultural purposes (often called a use-value assessment). Property owners must file an application with their county assessor to qualify.[16]

In both cases, agricultural land is assessed statewide at 75% of its market value or **special valuation**.[17] For school bonds, agricultural land is assessed at 50%.[18]

Assessed Value = Market or Special Value x 75%

Other Considerations

Property Tax Credits for Wind and Solar: Wind and solar facilities are eligible for the Real Property Tax Credit and the School District Property Tax Relief Credit (SDPTRC).[19] However, these credits do not affect tax revenues for local **taxing units** because they are fully funded by the state, which effectively reimburses each unit for all credits issued.[20]

Wind and Solar Facilities Run by Public Power Districts: Public entities are not responsible for **real property** taxes or **nameplate capacity** taxes.[21, 22, 23, 24] Instead, these public entities make fixed-rate **payments in lieu of taxes**.[25] Even though Nebraska is the only state where all electricity distributors are publicly owned,[26] most wind and solar projects in Nebraska are built by private developers and therefore pay real property and nameplate capacity taxes.[27]

Income Tax, Sales Tax, and Battery Storage Facilities: Wind and solar facilities also have generated income tax revenues and sales tax revenues in Nebraska.[28] Battery storage facilities are taxed as **personal property**.[29]

Discussion of Impacts

Contradicting Laws on Land Classification

In September 2024, the Nebraska Department of Revenue (DOR) instructed county assessors to classify the land underneath renewable energy facilities as "commercial property, commercial site acres, or non-ag other acres, whichever is more appropriate."[30] DOR also stated that such land is not eligible for agricultural land real property tax credits and should therefore be assessed at 100% of **market value**.[31] County assessors and DOR staff confirmed that real property associated with wind and solar facilities is currently not being classified as agricultural. A parcel of land that has both agricultural activities and wind turbines may still be classified as agricultural, though the land directly associated with the turbines cannot.[32]

However, both Nebraska law and the Department of Revenue's online resources contradict themselves on this issue. One Nebraska statute states that the presence of one or more renewable energy generation facilities or supporting infrastructure "shall not be a factor" in the classification of underlying real property,[33] which is referenced on a DOR Frequently Asked Questions page.[34] This implies that constructing a wind or solar facility on farmland would not remove the land's agricultural status and associated tax benefits. However, a different statute enacted in 2024 states that agricultural land "does not include land used for commercial purposes... such as land used for a solar farm or wind farm,"[35] which is affirmed in DOR's September 2024 directive. Some experts believe that, if this issue were to be litigated in court, the first statute would probably prevail because it is a more specific law than the 2024 one.[36]

Impact of Agricultural Land Values

Average **market values** for agricultural land range significantly across regions in Nebraska, from $965/acre in the Northwest to $9,435/acre in the East in 2025.[37] The highest of these market values are sometimes tempered by the **special valuation** process, called the *greenlight program*, in which farmers can apply for their land to be valued according to its use. Even so, the wide ranging agricultural land values across and within regions makes it difficult to estimate previous farmland property tax liability for new renewable energy projects. While the net revenue of **real property** taxes is a relatively low proportion of the total tax payments from such projects (the bulk of which comes from the **nameplate capacity** tax), this lessens the precision of estimates.

Impact on School Budgets

Like in most states, school districts in Nebraska often have the highest unit tax rate in the district: school districts receive on average about two-thirds of **real property** and **nameplate capacity tax** revenues.[38] In addition to local property taxes, the State of Nebraska delivers **equalization aid** to school districts that do not receive enough funds in local property taxes to meet state standards for per-pupil spending.[39] For districts receiving state aid, an increase in property taxes from renewable energy projects may not increase their budget, unless the added local revenue exceeds the supplemental state funding. However as low-density rural school district often rely less on TEEOSA aid,[40] tax revenues from wind and solar facilities can often meaningfully increase their budgets.

Nebraska also has 19 **educational service units (ESUs)**, which groups school districts together to form an additional taxing unit.[41] All public school districts in the state belong to an ESU. ESUs levy taxes on property owners within their service areas, like other taxing units.[42] ESUs levy taxes on property owners within their service areas, like other **taxing units**.

OBSERVATIONS ON IMPACTS ACROSS STATES

- **Closer neighbors benefit more:** Because projects pay taxes to overlapping **taxing units** (e.g., county, township, and school), those living nearest—who use all these public services—see the greatest economic impact.
- **Less populous areas benefit more:** Since tax benefits are distributed within the project's **taxing units**, counties and townships with fewer residents receive a higher per-person benefit.
- **Tax revenue becomes more concentrated:** A large taxpayer like a wind or solar farm shifts the tax base, increasing reliance on a single source. When the project is decommissioned, local units may struggle to replace the lost revenue.
- **Wind project revenue is more dispersed:** Wind farms retain most farmland, converting only 0.5 to 1 acre per turbine use. With turbines spread over many more acres than solar panels, less agricultural tax revenue is lost and and benefits are shared across more **taxing units**.

Calculation Steps

This example calculates Year 1 net tax impacts when a 700-acre, 100 MW solar project is built by a private developer in Yutan, Saunders County. For simplicity, the project is assumed to reside entirely in one taxing district (Saunders County Tax District 213). Tax data is from 2023.[43] Numbers are rounded.

Step 1: Determine Year 1 Nameplate Capacity Revenue

A. Calculate total nameplate capacity revenue

- Project nameplate capacity: 100 MW
- Nameplate capacity tax rate: $3,518/MW
- Prorated ratio for days facility is operational in Year 1 (January 1): 365 ÷ 365 = 100%

100 MW x $3,518 x 100% = $352,000

B. Calculate proportion of nameplate capacity revenue allocated to each unit.

- Unit-level tax rates (Saunders County, Taxing District 213): As follows

Unit Name	Unit Tax Rate	Proportion of Total District Rate	Previous Farmland Taxes
Saunders County	0.246%	15.48%	$55,000
Yutan School District (non-bond)	1.022%	64.30%	$226,000
Yutan School District (bond)	0.052%	3.24%	$11,000
Yutan Fire Department	0.068%	4.29%	$15,000
Union Township	0.057%	3.61%	$13,000
Special Districts (Combined)	0.144%	9.08%	$32,000
Total Taxing District	**1.59%**	**100.00%**	**$352,000**

Step 2: Calculate Net Increase in Real Property Tax Revenue in Year 1

Note: This follows September 2024 DOR guidance to classify land under renewable energy projects as commercial property. If the land remains classified as agricultural, there is no change in assessed value and no additional real property tax impacts from renewable energy projects.

A. Find assessed value for solar real property

- Average statewide farmland market value (statewide, 2024): $3,935/acre[44]
- Acres converted: 700 acres
- Assessment rate (commercial): 100%

$3,935 x 700 x 100% = $2.75 million

B. Find assessed value for previous farmland

- Average statewide farmland market value (statewide, 2024): $3,935/acre[45]
- Acres converted: 700 acres
- Assessment rate (agricultural, school bonds): 50%
- Assessment rate (agricultural, all other taxing units): 75%

School bonds = $2.75 million x 50% = $1.38 million

All other taxing units = $2.75 million x 75% = $2.06 million

C. Calculate net increase to real property revenue

- Unit-level tax rates: As follows

Name	Tax Rate	Solar Project Real Property Taxes	Previous Farmland Real Property Taxes	Net Real Property Tax Impact
Saunders County	0.25%	$7,000	($5,000)	$2,000
Yutan School District (non-bond)	1.02%	$28,000	($21,000)	$7,000
Yutan School District (bond)	0.05%	$1,500	($1,000)	$500
Yutan Fire Department	0.07%	$2,000	($1,500)	$500
Union Township	0.06%	$1,500	($1,000)	$500
Special Districts (Combined)	0.14%	$4,000	($3,000)	$1,000
Total Taxing District	**1.59%**	**$44,000**	**($32,500)**	**$11,500**

Step 3: Assess Year 1 Tax Impacts Across Local Units

Taxing Unit	Nameplate Capacity Tax Revenue	Net Real Property Tax Impact	Total Year 1 Tax Impacts
Saunders County	$55,000	$2,000	$57,000
Yutan School District (non-bond)	$226,000	$7,000	$233,000
Yutan School District (bond)	$11,000	$500	$11,500
Yutan Fire Department	$15,000	$500	$15,500
Union Township	$13,000	$500	$13,500
Special Districts (Combined)	$32,000	$1,000	$33,000
Total Taxing District	**$352,000**	**$11,300**	**$363,500**

Step 4: Determine Total Tax Impacts and Distribution over Project Lifetime

A. Include supplemental tax revenue tools

- Contact the jurisdiction to find out if economic development agreements, tax abatements, or other considerations apply.

B. Extend calculations to other taxing units and years

- Use our published calculator for complete multi-year analysis across all units.

CALCULATIONS FOR LARGE-SCALE WIND PROJECTS

To calculate the total impacts for a 100 MW wind project, follow the steps above but reduce the farmland acres converted to 33 acres (approximately 1 acre per 3 MW turbine, or 33 turbines for a 100 MW project).

CALCULATIONS FOR MULTIPLE TAXING DISTRICTS

This example assumes the project is entirely within one taxing district for simplicity. To determine benefits for a project spanning multiple taxing districts, repeat these steps for each portion of the project (either by megawatts or acreage, depending on the step) within each taxing unit.

Acknowledgments

Grounded in cutting-edge social science and deep community engagement, the Center for EmPowering Communities harnesses the expertise of the University of Michigan to support communities across the urban-rural spectrum as they leverage decarbonization opportunities to advance their goals and enhance their quality of life. This material is based upon work supported by the U.S. Department of Energy's Office of Energy Efficiency and Renewable Energy (EERE) under the Solar Energy Technologies Office Award Number EE00009361. The views expressed herein do not necessarily represent the views of the U.S. Department of Energy, or the United States Government. It is also supported by funding from the Rural Climate Partnership, a funding collaborative rooted in rural America.

Other contributors include Caroline Leland, Alexandra Haddad, Pete Schultz, Vamika Jain, and Fatimah Bolhassan.

Endnotes

1. Nebraska Department of Revenue, "Nameplate Capacity Tax FAQ," accessed Dec. 22, 2024, https://revenue.nebraska.gov/about/frequently-asked-questions/nameplate-capacity-tax-faq.
2. Nebraska Legislature, "Nebraska Revised Statute 77-103," Accessed Mar. 9, 2025, https://www.nebraskalegislature.gov/laws/statutes.php?statute=77-103.
3. David C. Levy & Lee E. Greenwald, "Impacts of Wind and Solar Energy Development on Property Taxes and Rural Economies in Nebraska," Baird Holm LLP (2023), https://issuu.com/bairdholm/docs/impact_of_wind_and_solar_energy_development_on_pro?fr=xKAE9_zU1NQ, p. 5, Accessed Mar. 9, 2025.
4. "2025 Agricultural Assessment Guide for WI Property Owners," Wisconsin Department of Revenue, 2025. https://www.revenue.wi.gov/DOR%20Publications/pb061.pdf.
5. "Agricultural Use Value Conversion Charge," Fond Du Lac County Wisconsin website. https://www.fdlco.wi.gov/departments/departments-n-z/treasurer/agricultural-use-value-conversion-charge.
6. NMPP Energy, "Understanding Energy Capacity and Capacity Factor," Published Jan. 29, 2021, Accessed Mar. 9, 2025, https://www.nmppenergy.org/energy-education/understanding-energy-capacity-and-capacity-factor.
7. Interview with John Hansen, Nebraska Farmers Union President, Dec. 20, 2024; and Nebraska Legislature, "Nebraska Revised Statute 77-6201," Accessed Mar. 9, 2025, https://nebraskalegislature.gov/laws/statutes.php?statute=77-6201
8. Nebraska Department of Revenue, "Nameplate Capacity Tax FAQ," Accessed Dec. 22, 2024, https://revenue.nebraska.gov/about/frequently-asked-questions/nameplate-capacity-tax-faq.
9. REVE, "Ørsted starts construction of 298 MW Nebraska wind power project," Published Oct. 28, 2020, Accessed Mar. 9, 2025, https://www.evwind.es/2020/10/28/orsted-starts-construction-of-298-mw-nebraska-wind-power-project/77908.
10. 2024 Nebraska Revised Statutes, "Chapter 77 - Revenue and Taxation
77-6203 - Nameplate capacity tax; annual payment; exemptions; Department of Revenue; duties; owner; file report; interest; penalties," https://law.justia.com/codes/nebraska/chapter-77/statute-77-6203/.
11. Nebraska Department of Revenue, "Nameplate Capacity Tax FAQ," accessed Dec. 22, 2024, https://revenue.nebraska.gov/about/frequently-asked-questions/nameplate-capacity-tax-faq.
12. Nebraska Legislature, "Neb. Rev. Stat. § 77-6204(3)," Accessed Mar. 9, 2025, https://nebraskalegislature.gov/laws/statutes.php?statute=77-6204
13. Directive 24-3: Assessment of Renewable Energy Generation Facilities, Nebraska Department of Revenue, Published Sep. 30, 2024, Accessed Mar. 9, 2025, https://revenue.nebraska.gov/sites/default/files/doc/pad/legal/dir24-3.pdf.
14. Nebraska Department of Revenue, "Nebraska Property Assessment FAQs," https://revenue.nebraska.gov/about/frequently-asked-questions/nebraska-property-assessment-faqs. , Accessed June 2, 2025.
15. Ruth A. Sorensen, "2022 Annual Report," Nebraska Department of Revenue Property Assessment Division. Published March 28 2023. https://nebraskalegislature.gov/FloorDocs/108/PDF/Agencies/Revenue__Department_of/476_20230330-154956.pdf.
16. Nebraska Department of Revenue, "Special Valuation of Agricultural or Horticultural Land," June 2021, https://revenue.nebraska.gov/sites/default/files/doc/pad/info/Special_Valuation_of_Agri_and_Hort_Land.pdf.
17. Nebraska Administrative Code, "Title 350 - Nebraska Department of Revenue, Property Assessment Division; Chapter14 – Agricultural Land and Horticultural Land Assessment Regulations." Published March 25 2009. https://revenue.nebraska.gov/sites/default/files/doc/legal/regs/pad/Chapter14_Agricultural_Land_Assessment_3-15-2009.pdf.
18. Nebraska Legislature, "Neb. Rev. Stat. § 77-201(2)," Accessed June 3, 2025 https://nebraskalegislature.gov/laws/statutes.php?statute=77-201.
19. Nebraska Department of Revenue, "Directive 24-1: Real Property Tax Credit and Tax Statements Calculations," Published Sep. 13, 2024, Accessed Mar. 9, 2025, https://revenue.nebraska.gov/sites/default/files/doc/pad/legal/dir_24-1_Real_Property_Tax_Credit.pdf; and Nebraska Department of Revenue, "Directive 24-2: School District Property Tax Relief Credit (SDPTRC) and Tax Statement Calculations," Published Sep. 12, 2024, Accessed Mar. 9, 2025, https://revenue.nebraska.gov/sites/default/files/doc/pad/legal/dir_24-2_School_District_Property_Tax_Relief_Credit.pdf.
20. Nebraska Legislature, "Neb. Rev. Stat. § 77-4212(4)(a)," Accessed Mar. 9, 2025, https://nebraskalegislature.gov/laws/statutes.php?statute=77-4212 and Nebraska Legislature, "Neb. Rev. Stat. § 77-7305(5)," Accessed Mar. 9, 2025, https://nebraskalegislature.gov/laws/statutes.php?statute=77-7305.
21. Nebraska Legislature, "Neb. Rev. Stat. § 77-6203(2)(a)," Accessed Mar. 9, 2025, https://nebraskalegislature.gov/laws/statutes.php?statute=77-6203.
22. Nebraska Legislature, "Neb. Rev. Stat. § 77-202(1)(a)," Accessed Mar. 9, 2025, https://nebraskalegislature.gov/laws/statutes.php?statute=77-202.
23. Nebraska Legislature, "Neb. Rev. Stat. § 70-601," Accessed Mar. 9, 2025, https://nebraskalegislature.gov/laws/statutes.php?statute=70-601.
24. See also David C. Levy, "Public Power District Was Not Liable," Baird Holm LLP, Published Aug. 26, 2014, Accessed Mar. 9, 2025, https://www.bairdholm.com/blog/public-power-district-was-not-liable-for-property-taxes-on-land-it-leased-for-commercial-and-residential-uses-because-it-paid-in-lieu-of-taxes/.
25. Nebraska Legislative Research Office, "Payments in Lieu of Taxes: Who Pays and How Much?", LRO Snapshot, Published April 2022, Accessed Mar. 9, 2025, https://nebraskalegislature.gov/pdf/reports/research/snapshot_payments_2022.pdf.
26. U.S. Energy Information Administration, "Nebraska: State Profile and Energy Estimates," Updated Aug. 15, 2024, Accessed Mar. 9, 2025, https://www.eia.gov/state/analysis.php?sid=NE.
27. Peter F. Biedenweg, "Propelling Nebraska's Wind Power," Nebraska Law Review, Published Jun. 15, 2024, Accessed Mar. 9, 2025, https://lawreview.unl.edu/propelling-nebraskas-wind-power/.
28. Eric Thompson, "The Economic and Tax Revenue Impact of the Nebraska Wind Energy Industry," Bureau of Business Research at the University of Nebraska - Lincoln, Published Dec. 30, 2014, Accessed Mar. 9, 2025, https://digitalcommons.unl.edu/cgi/viewcontent.cgi?article=1048&context=bbrpub.

29. Eric Thompson, "The Economic and Tax Revenue Impact of the Pierce County Energy Center," Bureau of Business Research at the University of Nebraska - Lincoln, Published Jul. 6, 2024, Accessed Mar. 9, 2025, https://business.unl.edu/research/bureau-of-business-research/bureau-reports/documents/Pierce_County_Solar_Economic_Impact_Memo_07062024.pdf.
30. Directive 24-3: Assessment of Renewable Energy Generation Facilities, Nebraska Department of Revenue, Published Sep. 30, 2024, Accessed Mar. 9, 2025, https://revenue.nebraska.gov/sites/default/files/doc/pad/legal/dir24-3.pdf.
31. *Id.*
32. Interviews with Jane Klassen, Deputy Assessor of Boone County, Nebraska (Jan. 8, 2025) and Kamisah O'Donnell, Senior Tax Specialist, Property Assessment Division, Nebraska Department of Revenue (Jan. 8, 2025).
33. Neb. Rev. Stat. § 77-6203(4).
34. Nameplate Capacity Tax FAQ, Nebraska Department of Revenue, accessed June 10, 2025. https://revenue.nebraska.gov/about/frequently-asked-questions/nameplate-capacity-tax-faq.
35. Neb. Rev. Stat. § 77-1359(1)(b).
36. David Levy, "Nebraska Department of Revenue's Directive 24-3 Clarifies Taxation Updates for Renewable Energy Developers," Baird Holm LLP, Published Oct. 8, 2024, Accessed Mar. 9, 2025, https://www.bairdholm.com/blog/nebraska-department-of-revenues-directive-24-3-clarifies-taxation-updates-for-renewable-energy-developers/.
37. Jim Jansen, "Nebraska Farm Real Estate Report," University of Nebraska - Lincoln Center for Agricultural Profitability. Last updated March 12 2025, https://cap.unl.edu/realestate/.
38. David C. Levy & Lee E. Greenwald, "Impacts of Wind and Solar Energy Development on Property Taxes and Rural Economies in Nebraska," Baird Holm LLP, Published 2023, Accessed Mar. 9, 2025, https://issuu.com/bairdholm/docs/impact_of_wind_and_solar_energy_development_on_pro?fr=xKAE9_zU1NQ.
39. Elizabeth Rembert, "Here's how Nebraska funds its public schools. It involves a lot of 'bells and whistles,'" Nebraska Public Radio, Published May 2, 2023, Accessed Mar. 9, 2025, https://nebraskapublicmedia.org/en/news/news-articles/heres-how-nebraska-funds-its-public-schools-it-involves-a-lot-of-bells-and-whistles/.
40. *Id.*
41. Educational Service Unit #2, "Nebraska ESUs", https://www.esu2.org/about-educational-service-unit-2/nebraska-esus/, Accessed June 1, 2025.
42. Nebraska Department of Revenue, Property Assessment of Division, "SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2020 - JUNE 2021," June 12 2020, https://revenue.nebraska.gov/sites/default/files/doc/pad/research/esu/School_District_Reference_List_2020-2021.pdf, Accessed June 1, 2025.
43. GWorks, "Saunders County, Nebraska," accessed Feb. 18, 2025, https://saunders.gworks.com/.
44. Center for Agricultural Profitability, Department of Agricultural Economics, University of Nebraska, "Nebraska Farm Real Estate Report," accessed June 3, 2025, https://cap.unl.edu/realestate/.
45. Center for Agricultural Profitability, Department of Agricultural Economics, University of Nebraska, "Nebraska Farm Real Estate Report," accessed June 3, 2025, https://cap.unl.edu/realestate/.