Lincoln's TIF Districts by the Numbers

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Summary

Tax increment financing lets a redevelopment project keep the property tax on the value it adds, usually for 15 years, to pay for public costs tied to the project. The tax on the value that was there before, the base, keeps going to the schools, the city, the county and the other taxing bodies. The tax on the new value, the excess, goes to the project's debt.

The county publishes a table of every TIF project in Lancaster County. This paper adds it up.

1. **89 projects are marked active**, all in the Lincoln tax district.
2. **They hold $1.29 billion of excess value** on top of a $629 million base. The value inside active TIF projects has roughly tripled from where it started.
3. **About $22.9 million a year in property tax** is generated by that excess value at the 2024 levy and directed to project costs instead of the general tax rolls.
4. **Five district-wide projects hold 85% of the base value.** The other 84 are single projects that started from very little: together their excess value is more than ten times their base.
5. **It is concentrated.** The ten largest projects hold 48% of all excess value. Fourteen projects have less than $1 million of excess value each.

The totals

	Projects	Base value	Excess value	Tax on the excess at the 2024 levy
Area projects	5	$534.9 million	$325.1 million	$5.7 million
Single projects	84	$93.7 million	$969.9 million	$17.1 million
All active	**89**	**$628.6 million**	**$1,295.0 million**	**$22.9 million**

For scale, $1.29 billion is about 2.9% of the $44.4 billion on Lincoln's 2026 assessment roll. The two figures are two years apart, so read that as a rough proportion.

The levy used is **$1.766448 per $100**, the rate the table itself records for every active project for tax year 2024.

Two kinds of TIF

Area projects draw a boundary around a district with many existing properties. They start with a large base and collect the growth across the whole district. The five on the list are Greater Downtown, South of Downtown, West O, Airport Entryway and Historic Hawley. Together they started from $535 million and have added $325 million, a gain of 61%.

Single projects are one development, often on a site that was assessed at very little before. Their base is small and nearly everything built is excess. The 84 on the list started from $94 million in total and have added $970 million.

That difference matters when people argue about TIF. In a single project, almost all the tax the new building generates goes to the project for the life of the TIF. In an area project, the existing tax base keeps paying the schools and the city, and only the growth is set aside.

The largest projects

Project	Type	Year on record	Base value	Excess value	Tax on the excess
Greater Downtown Princ Crdr Proj	Area	FY 19/20	$199.6 million	$120.9 million	$2,136,431
South Of Downtown	Area	FY 20/21	$135.6 million	$88.6 million	$1,565,163
West O Revitalization	Area	FY 17/18	$94.1 million	$88.2 million	$1,558,054
Nebr Innovat.Campus1	Project	FY 11/12	$0.1 million	$54.9 million	$969,086
Aspen Heights Redevlp	Project	FY 14/15	$1.2 million	$51.6 million	$911,533
Block 68 Proj	Project	FY 13/14	$1.4 million	$51.2 million	$903,787
Canopy Park Redev Proj	Project	FY 18/19	$1.8 million	$48.8 million	$862,279
Campion Housing Project	Project	FY 19/20	$2.3 million	$44.2 million	$781,351
College Hsing Subproj	Project	FY 14/15	$0.9 million	$43.3 million	$764,185
48Th & Leighton	Project	FY 16/17	$2.0 million	$35.3 million	$623,939
Cotner & P Street Redev Proj	Project	FY 19/20	$1.0 million	$31.5 million	$556,454
Victory Park Comm Based Otpnt Clinic	Project	FY 14/15	$0.0 million	$30.2 million	$534,135
West Haymkt Tdp Phase 3	Project	FY 14/15	$0.5 million	$29.8 million	$525,963
Lied Place Residences	Project	FY 18/19	$0.5 million	$29.1 million	$513,879
Haymkt Hotel &Toolhse	Project	FY 09/10	$1.8 million	$26.1 million	$461,864

Names are as the county table gives them, lightly tidied. Tax on the excess is the excess value times the 2024 levy.

Four active projects record a base of zero, which usually means the site was tax exempt before redevelopment. Thirteen record less excess value than base.

By year

The table carries a fiscal year for each project. It appears to mark when the project's TIF began, though the table does not say so.

Year on record	Projects	Excess value
FY 09/10	1	$26.1 million
FY 10/11	4	$42.2 million
FY 11/12	2	$60.3 million
FY 12/13	4	$41.1 million
FY 13/14	8	$122.9 million
FY 14/15	12	$195.5 million
FY 16/17	5	$73.9 million
FY 17/18	9	$160.3 million
FY 18/19	6	$107.7 million
FY 19/20	10	$240.4 million
FY 20/21	10	$135.3 million
FY 21/22	9	$73.9 million
FY 22/23	7	$13.3 million
FY 23/24	1	$0.0 million
FY 23/25	1	$2.1 million

If those years are start dates and the standard 15-year term applies, the projects dated FY 09/10 through FY 12/13 reach the end of their term between now and 2028. They hold about $170 million of excess value. When a TIF ends, its excess value returns to the general rolls and its tax goes to the schools, city and county like any other property.

Does the county's table match the parcel roll?

Yes, closely. Each TIF project has its own tax district code, and the 2026 parcel layer carries that code on every parcel. For the 86 active projects whose code appears on parcels inside the city, the 2026 assessed value of those parcels totals $2.28 billion. The table's base plus excess for

the same projects is $1.87 billion for 2024. The typical project's parcels are assessed about 7% above its 2024 base plus excess, which is what two years of rising values would produce. That agreement is why this paper reads the table's two value columns as base and excess.

In all, 110 TIF-coded tax districts appear on parcels inside the city, covering 4,110 parcels and $2.97 billion of 2026 assessed value, 6.7% of the roll. That figure includes base value and projects not marked active.

What these numbers are not

- **Not the cost of TIF.** Whether a project would have been built without TIF, and what it would have paid in tax if so, cannot be read from a table of values. Supporters say much of the excess would not exist without it. Critics say much of it would. This paper measures the size of the set-aside, not what caused it.
- **Not current-year tax.** Values and the levy are tax year 2024, the latest in the county's table.
- **Not all 119 rows.** Thirty rows carry no status. They hold $115 million of excess value, some at levies that belong to other towns in the county, and are left out of the totals.
- **Not what each project owes or has repaid.** Bond amounts, redevelopment agreements and payoff dates are in city records, not in this table.
- **Not project names checked against agreements.** They are the county's labels.

What to do with it

If you are on the council. The single number worth knowing is $22.9 million a year. That is the stream of property tax currently committed to TIF project costs. The second is the schedule on which it comes back, which the city's own records can state exactly and this table can only suggest.

If you are a school board member or county commissioner. Your levy applies to the base, not the excess, for the life of each project. The by-year table is a first sketch of when that changes.

If you are a developer or realtor. The list shows where the city has used the tool and at what scale. The median active project carries $6.8 million of excess value.

If you are a resident. TIF does not raise your tax rate directly. It decides where the tax from one new building goes for 15 years.

Method

The source is the county's published TIF table (119 rows). Rows marked Active (89) are summed. Excess value times the recorded levy gives the tax on the excess. The cross-check sums 2026 assessed value by tax district code from the Lancaster County Assessor's parcel layer for parcels inside Lincoln's corporate limit. The 15-year term is the standard under Nebraska's Community Development Law. Some projects qualify for a longer term.

Sources

Retrieved November 21, 2026.

Source	What was used	Link
City of Lincoln GIS, hosted services	TIF district table (`TIF_Dasboard_Districts`): project name, type, status, base value, excess value, levy, tax year	gis.lincoln.ne.gov
Lancaster County Assessor, published by City of Lincoln and Lancaster County GIS	Tax parcels (`Assessor/TaxParcels/MapServer/0`): tax district code and 2026 assessed value, for the cross-check	gis.lincoln.ne.gov
State of Nebraska	Community Development Law, Neb. Rev. Stat. sections 18-2101 to 18-2157, which governs TIF	nebraskalegislature.gov

Where to go from here

If you want to	Go to
Read a project's redevelopment agreement or ask when its TIF ends	City of Lincoln Urban Development Department, through lincoln.ne.gov
See the state's annual TIF report for every Nebraska city	Nebraska Department of Revenue, Property Assessment Division, at revenue.nebraska.gov
Look up the parcels in a district	Lancaster County property records
Rerun this study	The scripts are in the project repository under tools/analysis

The STARCITY papers. Floodplain exposure and flood loss · Who Lincoln over-assesses · Where Lincoln's property value lives · What sold in Lincoln · Lincoln's TIF districts by the numbers · The

map

Built from public data: City of Lincoln and Lancaster County GIS, and OpenFEMA. Part of STARCITY, an open-source 3D map of Lincoln. Source and data scripts at github.com/RobotWhiteBread/STARCITY.