

Nebraska Department of Revenue Property Assessment Division
History of School Adjusted Values, certified pursuant to [Neb. Rev. Stat. § 79-1016](#)
October 10, 2023

State Totals ⁽²⁾

YEAR	amount of est. mv	UNADJUSTED VALUE	Annual %chg Unadjust val	ADJUSTMENT AMOUNT	Annual %chg Adjustment amt	% Adjust. Amount of Unadjusted Value	ADJUSTED VALUE	Annual %chg Adjusted val	USED IN AID CALCULATIONS
1994	5,357,528,588	60,778,972,918		6,969,089,593		11.47%	67,748,062,511		1994-1995
1995	5,765,882,347	66,398,146,504	9.25%	3,090,158,823	-55.66%	4.65%	69,488,305,357	2.57%	1995-1996 AND 1996-1997
1996	6,112,059,322	70,197,463,371	5.72%	3,905,725,285	26.39%	5.56%	74,103,188,661	6.64%	1997-1998
1997 ⁽¹⁾	6,871,672,938	75,794,711,084	7.97%	3,736,678,421	-4.33%	4.93%	79,531,389,509	7.33%	1998-1999
1998 ⁽¹⁾		74,666,790,310	-1.49%	3,489,818,267	-6.61%	4.67%	78,156,608,619	-1.73%	1999-2000
1999		81,116,924,861	8.64%	4,267,228,667	22.28%	5.26%	85,384,153,530	9.25%	2000-2001
2000		88,319,139,351	8.88%	3,430,279,674	-19.61%	3.88%	91,749,419,034	7.45%	2001-2002
2001		93,960,451,751	6.39%	4,455,945,098	29.90%	4.74%	98,416,396,796	7.27%	2002-2003
2002		98,146,178,297	4.45%	5,230,423,368	17.38%	5.33%	103,376,601,641	5.04%	2003-2004
2003		103,971,706,724	5.94%	4,541,760,411	-13.17%	4.37%	108,513,467,152	4.97%	2004-2005
2004		109,087,789,731	4.92%	4,040,225,262	-11.04%	3.70%	113,128,015,006	4.25%	2005-2006
2005 ⁽³⁾		116,180,480,993	6.50%	4,297,620,998	6.37%	3.70%	120,478,101,937	6.50%	2006-2007
2006 ⁽⁴⁾		125,072,949,290	7.65%	2,480,911,886	-42.27%	1.98%	127,553,861,186	5.87%	2007-2008
2007 ⁽⁵⁾		131,951,802,867	5.50%	-1,137,161,906	-145.84%	-0.86%	130,814,640,963	2.56%	2008-2009
2008 ⁽⁶⁾		139,587,025,659	5.79%	-159,354,110	-85.99%	-0.11%	139,427,671,551	6.58%	2009-2010
2009 ⁽⁷⁾		147,554,739,884	5.71%	565,321,432	-454.76%	0.38%	148,120,061,317	6.23%	2010-2011
2010 ⁽⁷⁾		153,924,258,807	4.32%	670,209,397	18.55%	0.44%	154,594,468,204	4.37%	2011-2012
2011 ⁽⁷⁾		160,479,323,453	4.26%	483,730,215	-27.82%	0.30%	160,963,053,668	4.12%	2012-2013
2012 ⁽⁷⁾		169,810,562,240	5.81%	-583,460,028	-220.62%	-0.34%	169,227,102,212	5.13%	2013-2014
2013 ⁽⁷⁾		184,278,678,675	8.52%	-819,806,126	40.51%	-0.44%	183,458,872,549	8.41%	2014-2015
2014 ⁽⁷⁾		206,100,989,138	11.84%	358,301,163	-143.71%	0.17%	206,459,290,301	12.54%	2015-2016
2015 ⁽⁷⁾		227,595,622,122	10.43%	253,916,162	-29.13%	0.11%	227,849,538,284	10.36%	2016-2017
2016 ⁽⁷⁾		238,168,497,048	4.65%	1,530,210,746	502.64%	0.64%	239,698,707,794	5.20%	2017-2018
2017		245,025,989,683	2.88%	1,714,776,285	12.06%	0.70%	246,740,765,968	2.94%	2018-2019
2018		249,170,555,027	1.69%	1,871,849,079	9.16%	0.75%	251,042,404,105	1.74%	2019-2020
2019		254,466,642,014	2.13%	1,255,220,936	-32.94%	0.49%	255,721,862,950	1.86%	2020-2021
2020		260,090,407,686	2.21%	2,104,777,523	67.68%	0.81%	262,195,185,209	2.53%	2021-2022
2021		270,153,427,545	3.87%	1,487,002,009	-29.35%	0.55%	271,640,429,555	3.60%	2022-2023
2022		285,223,594,250	5.58%	3,329,208,367	123.89%	1.17%	288,552,802,602	6.23%	2023-2024
2023		317,811,533,810	11.43%	1,674,762,726	-49.69%	0.53%	319,486,296,536	10.72%	2024-2025

Notes:

- 1) 1997 & prior years include estimated motor vehicle value, 1998 & forward does not per 1997 Neb. Laws LB 271.
- 2) Unadjusted, Adjustment Amount, & Total Adjusted Value reflect any "recertifications" to Dept. of Education for corrections or appeals, if applicable.
- 3) LB126 Recertified 2005SAV did not change state totals but moved portions of Class I districts' adjusted value to different high school systems per final orders of State Committee.
- 4) Pursuant to 2006 Neb Law LB 968 the level of value for agricultural and horticultural land changed to 75% of actual value for the 2006 school adjusted value and changed to 75% of actual value on January 1, 2007 for assessment and taxation purposes.
- 5) Pursuant to 2008 Neb Law LB 988 the 2007 school valuations were recertified on April 29, 2007 to reflect adjustments of value to the midpoint of assessment level ranges, such that all agricultural and horticultural land was adjusted to 72% (instead of 75%) of actual value and all other real property was adjusted to 96% (instead of 100%) of actual value.
- 6) Pursuant to 2008 Neb Law LB 988 the 2008 school valuations require all agricultural and horticultural land to be adjusted to 72% and all other real property to be adjusted to 96%.
- 7) Excludes duplicate value of base schools that are members of a learning community. Beginning 2017, Learning Community eliminated from school adjusted value per 2016 Neb Law LB 1067.