

Nebraska Department of Revenue Property Assessment Division
2023 School Adjusted Values by School System, for use in 2024-2025 state aid calculations
Certified to Dept. of Education October 10, 2023, pursuant to [Neb. Rev. Stat. § 79-1016](#)

School System Name	(sorted by) System Code	Class	2023 Unadjusted System Value	Adjustment Amount	% Adjustment Amount of Unadjusted	2023 Adjusted System Value
KENESAW 3	01-0003	3	505,851,615	14,597,423	2.886%	520,449,038
HASTINGS 18	01-0018	3	1,571,009,886	35,230,090	2.243%	1,606,239,976
ADAMS CENTRAL HIGH 90	01-0090	3	2,062,316,304	57,551,363	2.791%	2,119,867,667
SILVER LAKE 123	01-0123	3	856,971,187	8,346,656	0.974%	865,317,843
NELIGH-OAKDALE 9	02-0009	3	602,966,244	6,405,863	1.062%	609,372,107
ELGIN 18	02-0018	3	783,392,234	12,414,239	1.585%	795,806,473
SUMMERLAND 115	02-0115	3	1,152,505,095	22,408,878	1.944%	1,174,913,973
ARTHUR CO HIGH 500	03-0500	3	275,365,916	3,527,453	1.281%	278,893,369
BANNER 1	04-0001	3	330,722,063	6,421,216	1.942%	337,143,279
SANDHILLS 71	05-0071	3	461,511,150	-564,947	-0.122%	460,946,203
BOONE CENTRAL 1	06-0001	3	1,550,197,694	27,216,335	1.756%	1,577,414,029
ST EDWARD 17	06-0017	3	471,953,865	2,249,834	0.477%	474,203,699
RIVERSIDE 75	06-0075	3	866,164,224	7,889,266	0.911%	874,053,490
ALLIANCE 6	07-0006	3	1,234,096,154	-7,927,814	-0.642%	1,226,168,340
HEMINGFORD 10	07-0010	3	708,401,030	4,306,172	0.608%	712,707,202
BOYD COUNTY SCH 51	08-0051	3	684,866,355	-654,039	-0.095%	684,212,316
AINSWORTH 10	09-0010	3	1,008,009,039	4,371,442	0.434%	1,012,380,481
GIBBON 2	10-0002	3	672,427,824	-5,113,571	-0.760%	667,314,253
KEARNEY 7	10-0007	3	4,687,127,529	60,072,765	1.282%	4,747,200,294
ELM CREEK 9	10-0009	3	449,503,387	1,108,477	0.247%	450,611,864
SHELTON 19	10-0019	3	393,301,736	-4,217,465	-1.072%	389,084,271
RAVENNA 69	10-0069	3	788,660,820	-4,452,669	-0.565%	784,208,151
PLEASANTON 105	10-0105	3	427,256,225	-6,431,184	-1.505%	420,825,041
AMHERST 119	10-0119	3	390,365,459	-6,668,067	-1.708%	383,697,392
TEKAMAH-HERMAN 1	11-0001	3	1,080,612,661	-8,998,796	-0.833%	1,071,613,865
OAKLAND-CRAIG 14	11-0014	3	619,796,188	-3,884,432	-0.627%	615,911,756
LYONS-DECATUR NORTHEAST 20	11-0020	3	630,205,072	-2,962,578	-0.470%	627,242,494
DAVID CITY 56	12-0056	3	1,533,510,733	-4,000,222	-0.261%	1,529,510,511
EAST BUTLER 2R	12-0502	3	1,027,969,774	5,087,508	0.495%	1,033,057,282
PLATTSMOUTH 1	13-0001	3	1,029,043,088	33,888,520	3.293%	1,062,931,608
WEeping WATER 22	13-0022	3	425,452,996	6,352,169	1.493%	431,805,165
LOUISVILLE 32	13-0032	3	696,301,971	18,234,500	2.619%	714,536,471
CONESTOGA 56	13-0056	3	982,394,658	27,264,008	2.775%	1,009,658,666
ELMWOOD-MURDOCK 97	13-0097	3	549,339,304	8,389,032	1.527%	557,728,336
HARTINGTON-NEWCASTLE 8	14-0008	3	1,268,850,009	874,645	0.069%	1,269,724,654
RANDOLPH 45	14-0045	3	798,574,991	-7,591,645	-0.951%	790,983,346
LAUREL-CONCORD-COLERIDGE 54	14-0054	3	1,102,258,192	-3,706,743	-0.336%	1,098,551,449
WYNOT 101	14-0101	3	210,930,931	-53,459	-0.025%	210,877,472
CHASE COUNTY SCHOOLS 10	15-0010	3	1,399,923,782	17,188,074	1.228%	1,417,111,856
WAUNETA-PALISADE 536	15-0536	3	445,353,408	189,409	0.043%	445,542,817
VALENTINE HIGH 6	16-0006	3	1,483,987,110	-15,290,381	-1.030%	1,468,696,729
CODY-KILGORE 30	16-0030	3	212,816,804	-2,318,288	-1.089%	210,498,516
SIDNEY 1	17-0001	3	775,557,532	26,295,056	3.390%	801,852,588
LEYTON 3	17-0003	3	449,805,792	9,957,268	2.214%	459,763,060
POTTER-DIX 9	17-0009	3	372,031,896	3,676,296	0.988%	375,708,192
SUTTON 2	18-0002	3	844,078,604	-567,644	-0.067%	843,510,960
HARVARD 11	18-0011	3	393,656,577	3,583,839	0.910%	397,240,416
LEIGH 39	19-0039	3	501,173,022	-9,013,723	-1.799%	492,159,299
CLARKSON 58	19-0058	3	470,211,233	-9,156,585	-1.947%	461,054,648
HOWELLS-DODGE 70	19-0070	3	862,925,549	-6,964,159	-0.807%	855,961,390
SCHUYLER CENTRAL HIGH 123	19-0123	3	1,656,227,941	-20,841,741	-1.258%	1,635,386,200
WEST POINT 1	20-0001	3	1,600,745,956	4,475,599	0.280%	1,605,221,555
BANCROFT-ROSALIE 20	20-0020	3	474,938,825	4,036,747	0.850%	478,975,572
WISNER-PILGER 30	20-0030	3	1,068,773,326	-5,586,644	-0.523%	1,063,186,682
ANSELMO-MERNA 15	21-0015	3	654,276,700	-6,091,447	-0.931%	648,185,253

Note: For purposes of state aid value, agricultural land is adjusted to 72% and all other real property is adjusted to 96%, per section 79-1016.

Nebraska Department of Revenue Property Assessment Division
2023 School Adjusted Values by School System, for use in 2024-2025 state aid calculations
Certified to Dept. of Education October 10, 2023, pursuant to [Neb. Rev. Stat. § 79-1016](#)

School System Name	(sorted by) System Code	Class	2023 Unadjusted System Value	Adjustment Amount	% Adjustment Amount of Unadjusted	2023 Adjusted System Value
BROKEN BOW 25	21-0025	3	987,718,592	-9,493,983	-0.961%	978,224,609
ANSLEY 44	21-0044	3	379,442,587	-3,659,086	-0.964%	375,783,501
SARGENT 84	21-0084	3	377,186,004	-4,395,316	-1.165%	372,790,688
ARNOLD 89	21-0089	3	466,331,493	-1,658,775	-0.356%	464,672,718
CALLAWAY 180	21-0180	3	483,525,350	-4,912,175	-1.016%	478,613,175
SO SIOUX CITY 11	22-0011	3	1,431,159,207	32,710,595	2.286%	1,463,869,802
HOMER 31	22-0031	3	481,142,817	7,538,543	1.567%	488,681,360
CHADRON 2	23-0002	3	674,669,472	-11,092,406	-1.644%	663,577,066
CRAWFORD 71	23-0071	3	288,445,964	-2,399,739	-0.832%	286,046,225
LEXINGTON 1	24-0001	3	1,282,182,300	12,927,599	1.008%	1,295,109,899
OVERTON 4	24-0004	3	372,631,532	5,636,846	1.513%	378,268,378
COZAD 11	24-0011	3	913,302,544	12,250,661	1.341%	925,553,205
GOTHENBURG 20	24-0020	3	962,085,509	10,478,484	1.089%	972,563,993
SUMNER-EDDYVILLE-MILLER 101	24-0101	3	408,377,896	1,043,175	0.255%	409,421,071
CREEK VALLEY 25	25-0025	3	502,414,485	4,745,828	0.945%	507,160,313
SOUTH PLATTE 95	25-0095	3	500,514,948	4,168,266	0.833%	504,683,214
PONCA 1	26-0001	3	508,209,459	5,310,655	1.045%	513,520,114
ALLEN 70	26-0070	3	405,754,096	4,255,982	1.049%	410,010,078
EMERSON-HUBBARD 561	26-0561	3	519,030,716	8,103,345	1.561%	527,134,061
FREMONT 1	27-0001	3	3,468,314,859	75,970,435	2.190%	3,544,285,294
SCRIBNER-SNYDER 62	27-0062	3	554,900,406	-1,400,743	-0.252%	553,499,663
LOGAN VIEW 594	27-0594	3	993,742,666	-4,048,085	-0.407%	989,694,581
NORTH BEND CENTRAL 595	27-0595	3	1,215,130,442	7,188,648	0.592%	1,222,319,090
OMAHA 1	28-0001	5	32,008,203,524	691,429,807	2.160%	32,699,633,331
ELKHORN 10	28-0010	3	9,964,812,195	231,492,833	2.323%	10,196,305,028
DOUGLAS CO. WEST COMMUNITY 15	28-0015	3	1,641,374,350	31,255,168	1.904%	1,672,629,518
MILLARD 17	28-0017	3	15,100,945,068	298,780,048	1.979%	15,399,725,116
RALSTON 54	28-0054	3	2,340,248,555	57,309,305	2.449%	2,397,557,860
BENNINGTON 59	28-0059	3	2,574,696,225	53,059,387	2.061%	2,627,755,612
WESTSIDE 66	28-0066	3	4,809,046,780	112,775,696	2.345%	4,921,822,476
DUNDY CO 117	29-0117	3	1,053,958,179	-20,691,102	-1.963%	1,033,267,077
EXETER-MILLIGAN 1	30-0001	3	744,112,977	-4,351,690	-0.585%	739,761,287
FILLMORE CO. DIST 25	30-0025	3	1,221,412,160	-17,954,575	-1.470%	1,203,457,585
SHICKLEY 54	30-0054	3	527,385,066	-7,995,724	-1.516%	519,389,342
FRANKLIN R6	31-0506	3	492,385,952	-1,304,756	-0.265%	491,081,196
MAYWOOD 46	32-0046	3	373,677,568	3,569,629	0.955%	377,247,197
EUSTIS-FARNAM 95	32-0095	3	468,513,293	2,818,095	0.601%	471,331,388
MEDICINE VALLEY 125	32-0125	3	316,191,953	946,546	0.299%	317,138,499
ARAPAHOE 18	33-0018	3	541,101,416	-3,973,600	-0.734%	537,127,816
CAMBRIDGE 21	33-0021	3	381,976,119	-2,342,161	-0.613%	379,633,958
SOUTHERN VALLEY 540	33-0540	3	909,687,397	-10,373,147	-1.140%	899,314,250
SOUTHERN 1	34-0001	3	435,392,405	1,789,365	0.411%	437,181,770
BEATRICE 15	34-0015	3	1,560,643,346	11,637,984	0.746%	1,572,281,330
FREEMAN 34	34-0034	3	637,101,179	2,688,418	0.422%	639,789,597
DILLER-ODELL 100	34-0100	3	642,147,402	550,985	0.086%	642,698,387
GARDEN CO HIGH 1	35-0001	3	913,744,945	2,122,967	0.232%	915,867,912
BURWELL HIGH 100	36-0100	3	497,097,750	111,140	0.022%	497,208,890
ELWOOD 30	37-0030	3	627,070,405	9,592,978	1.530%	636,663,383
HYANNIS HIGH 11	38-0011	3	711,916,981	1,639,746	0.230%	713,556,727
CENTRAL VALLEY 60	39-0060	3	916,633,954	-14,500,553	-1.582%	902,133,401
GRAND ISLAND 2	40-0002	3	4,582,001,622	27,843,381	0.608%	4,609,845,003
NORTHWEST HIGH 82	40-0082	3	1,128,573,660	-4,483,722	-0.397%	1,124,089,938
WOOD RIVER HIGH 83	40-0083	3	839,821,687	-10,778,998	-1.283%	829,042,689
DONIPHAN-TRUMBULL 126	40-0126	3	763,560,352	-1,084,164	-0.142%	762,476,188
GILTNER 2	41-0002	3	382,770,714	5,047,588	1.319%	387,818,302

Note: For purposes of state aid value, agricultural land is adjusted to 72% and all other real property is adjusted to 96%, per section 79-1016.

Nebraska Department of Revenue Property Assessment Division
2023 School Adjusted Values by School System, for use in 2024-2025 state aid calculations
Certified to Dept. of Education October 10, 2023, pursuant to [Neb. Rev. Stat. § 79-1016](#)

School System Name	(sorted by) System Code	Class	2023 Unadjusted System Value	Adjustment Amount	% Adjustment Amount of Unadjusted	2023 Adjusted System Value
HAMPTON 91	41-0091	3	379,624,873	4,984,889	1.313%	384,609,762
AURORA 4R	41-0504	3	1,880,705,257	18,746,705	0.997%	1,899,451,962
ALMA 2	42-0002	3	446,400,616	-2,957,911	-0.663%	443,442,705
HAYES CENTER 79	43-0079	3	408,975,190	5,246,591	1.283%	414,221,781
HITCHCOCK COUNTY SCHOOLS 70	44-0070	3	477,919,057	-6,341,246	-1.327%	471,577,811
O'NEILL 7	45-0007	3	1,182,397,972	40,802,676	3.451%	1,223,200,648
STUART 44	45-0044	3	194,051,775	6,380,326	3.288%	200,432,101
CHAMBERS 137	45-0137	3	302,788,227	10,783,508	3.561%	313,571,735
WEST HOLT PUBLIC SCH 239	45-0239	3	1,025,760,122	36,572,522	3.565%	1,062,332,644
MULLEN 1	46-0001	3	654,800,702	-3,946,930	-0.603%	650,853,772
ST PAUL 1	47-0001	3	725,411,089	-3,025,584	-0.417%	722,385,505
CENTURA 100	47-0100	3	655,100,038	-5,283,726	-0.807%	649,816,312
ELBA 103	47-0103	3	177,165,560	-1,454,298	-0.821%	175,711,262
FAIRBURY 8	48-0008	3	1,264,828,050	-4,932,691	-0.390%	1,259,895,359
TRI COUNTY 300	48-0300	3	966,328,786	3,065,761	0.317%	969,394,547
MERIDIAN 303	48-0303	3	470,599,413	624,717	0.133%	471,224,130
STERLING 33	49-0033	3	351,542,511	1,879,605	0.535%	353,422,116
JOHNSON CO CENTRAL 50	49-0050	3	809,971,586	1,561,930	0.193%	811,533,516
WILCOX-HILDRETH 1	50-0001	3	816,536,845	1,045,927	0.128%	817,582,772
AXTELL R1	50-0501	3	582,004,837	9,676,635	1.663%	591,681,472
MINDEN R3	50-0503	3	1,385,417,961	15,672,773	1.131%	1,401,090,734
OGALLALA 1	51-0001	3	1,502,755,045	40,919,803	2.723%	1,543,674,848
PAXTON 6	51-0006	3	532,912,869	4,906,767	0.921%	537,819,636
KEYA PAHA CO HIGH 100	52-0100	3	586,005,394	22,740,135	3.881%	608,745,529
KIMBALL 1	53-0001	3	643,405,723	-7,777,799	-1.209%	635,627,924
CREIGHTON 13	54-0013	3	559,832,903	8,782,815	1.569%	568,615,718
CROFTON 96	54-0096	3	687,522,158	6,137,992	0.893%	693,660,150
NIOBRARA 1R	54-0501	3	220,745,646	3,208,990	1.454%	223,954,636
SANTEE C5	54-0505	3	6,117,851	99,602	1.628%	6,217,453
WAUSA 76R	54-0576	3	405,057,688	2,345,482	0.579%	407,403,170
VERDIGRE 83R	54-0583	3	350,413,353	5,012,082	1.430%	355,425,435
BLOOMFIELD 86R	54-0586	3	685,055,597	8,117,445	1.185%	693,173,042
LINCOLN 1	55-0001	4	35,162,465,534	-819,206,452	-2.330%	34,343,259,082
WAVERLY 145	55-0145	3	2,428,957,046	-40,177,783	-1.654%	2,388,779,263
MALCOLM 148	55-0148	3	531,922,053	-15,246,232	-2.866%	516,675,821
NORRIS 160	55-0160	3	2,247,170,629	-56,069,616	-2.495%	2,191,101,013
RAYMOND CENTRAL 161	55-0161	3	983,777,067	-4,892,611	-0.497%	978,884,456
NORTH PLATTE 1	56-0001	3	2,935,327,242	24,269,697	0.827%	2,959,596,939
BRADY 6	56-0006	3	367,600,306	6,674,619	1.816%	374,274,925
MAXWELL 7	56-0007	3	332,876,120	6,434,219	1.933%	339,310,339
HERSHEY 37	56-0037	3	628,561,486	11,238,932	1.788%	639,800,418
SUTHERLAND 55	56-0055	3	461,186,712	8,454,597	1.833%	469,641,309
WALLACE 65R	56-0565	3	552,440,233	10,679,226	1.933%	563,119,459
STAPLETON R1	57-0501	3	416,653,036	3,566,959	0.856%	420,219,995
LOUP CO 25	58-0025	3	363,138,214	-123,334	-0.034%	363,014,880
MADISON 1	59-0001	3	924,107,030	-22,940,442	-2.482%	901,166,588
NORFOLK 2	59-0002	3	3,375,315,514	7,767,569	0.230%	3,383,083,083
BATTLE CREEK 5	59-0005	3	756,462,399	-15,058,518	-1.991%	741,403,881
NEWMAN GROVE 13	59-0013	3	682,335,129	-12,408,196	-1.818%	669,926,933
ELKHORN VALLEY 80	59-0080	3	770,498,619	-5,911,549	-0.767%	764,587,070
MCPHERSON CO HIGH 90	60-0090	3	343,080,754	8,978,090	2.617%	352,058,844
CENTRAL CITY 4	61-0004	3	1,163,830,994	5,865,531	0.504%	1,169,696,525
PALMER 49	61-0049	3	326,795,182	592,710	0.181%	327,387,892
BAYARD 21	62-0021	3	353,444,918	3,748,154	1.060%	357,193,072
BRIDGEPORT 63	62-0063	3	705,211,998	5,145,234	0.730%	710,357,232

Note: For purposes of state aid value, agricultural land is adjusted to 72% and all other real property is adjusted to 96%, per section 79-1016.

Nebraska Department of Revenue Property Assessment Division
2023 School Adjusted Values by School System, for use in 2024-2025 state aid calculations
Certified to Dept. of Education October 10, 2023, pursuant to [Neb. Rev. Stat. § 79-1016](#)

School System Name	(sorted by) System Code	Class	2023 Unadjusted System Value	Adjustment Amount	% Adjustment Amount of Unadjusted	2023 Adjusted System Value
FULLERTON 1	63-0001	3	563,497,333	7,503,536	1.332%	571,000,869
TWIN RIVER 30	63-0030	3	1,081,980,784	-4,223,425	-0.390%	1,077,757,359
JOHNSON-BROCK 23	64-0023	3	523,380,477	3,510,233	0.671%	526,890,710
AUBURN 29	64-0029	3	775,589,225	3,195,593	0.412%	778,784,818
SUPERIOR 11	65-0011	3	554,212,197	-15,113,220	-2.727%	539,098,977
SO CENTRAL NE UNIF 5	65-2005	3	1,599,133,951	-9,318,025	-0.583%	1,589,815,926
SYRACUSE-DUNBAR-AVOCA 27	66-0027	3	1,025,506,892	4,522,682	0.441%	1,030,029,574
NEBRASKA CITY 111	66-0111	3	1,171,368,897	14,309,754	1.222%	1,185,678,651
PALMYRA OR1	66-0501	3	781,532,706	-7,593,687	-0.972%	773,939,019
PAWNEE CITY 1	67-0001	3	366,960,273	-8,874,803	-2.418%	358,085,470
LEWISTON 69	67-0069	3	473,678,964	-7,996,337	-1.688%	465,682,627
PERKINS COUNTY SCHOOLS 20	68-0020	3	1,293,170,784	11,936,563	0.923%	1,305,107,347
HOLDREGE 44	69-0044	3	1,244,445,146	30,901,068	2.483%	1,275,346,214
BERTRAND 54	69-0054	3	629,309,499	8,977,406	1.427%	638,286,905
LOOMIS 55	69-0055	3	531,018,098	13,008,458	2.450%	544,026,556
PIERCE 2	70-0002	3	962,367,704	-7,630,850	-0.793%	954,736,854
PLAINVIEW 5	70-0005	3	820,297,663	931,455	0.114%	821,229,118
OSMOND 42R	70-0542	3	452,176,084	-3,127,735	-0.692%	449,048,349
COLUMBUS 1	71-0001	3	2,689,224,209	12,488,756	0.464%	2,701,712,965
LAKEVIEW COMMUNITY 5	71-0005	3	1,730,904,057	-16,904,800	-0.977%	1,713,999,257
HUMPHREY 67	71-0067	3	1,028,339,692	-15,471,932	-1.505%	1,012,867,760
CROSS COUNTY 15	72-0015	3	869,700,205	-1,141,849	-0.131%	868,558,356
OSCEOLA 19	72-0019	3	554,794,305	-7,614,388	-1.372%	547,179,917
SHELBY-RISING CITY 32	72-0032	3	840,851,569	-8,445,472	-1.004%	832,406,097
HIGH PLAINS COMMUNITY 75	72-0075	3	910,177,125	2,713,949	0.298%	912,891,074
MCCOOK 17	73-0017	3	968,081,446	6,813,505	0.704%	974,894,951
SOUTHWEST 179	73-0179	3	741,698,821	14,098,769	1.901%	755,797,590
FALLS CITY 56	74-0056	3	1,101,046,530	5,665,287	0.515%	1,106,711,817
HUMBOLDT TABLE RK STEINAUER 70	74-0070	3	921,295,045	-1,504,427	-0.163%	919,790,618
ROCK CO HIGH 100	75-0100	3	695,982,370	6,856,853	0.985%	702,839,223
CRETE 2	76-0002	3	1,458,968,679	-12,743,345	-0.873%	1,446,225,334
DORCHESTER 44	76-0044	3	408,146,701	4,973,384	1.219%	413,120,085
FRIEND 68	76-0068	3	470,208,833	6,423,488	1.366%	476,632,321
WILBER-CLATONIA 82	76-0082	3	754,291,934	7,603,305	1.008%	761,895,239
BELLEVUE 1	77-0001	3	4,535,847,241	20,348,973	0.449%	4,556,196,214
PAPILLION-LAVISTA 27	77-0027	3	8,736,497,436	53,246,545	0.609%	8,789,743,981
GRETNA 37	77-0037	3	4,785,676,310	22,491,060	0.470%	4,808,167,370
SPRINGFIELD PLATTEVIEW 46	77-0046	3	3,029,398,208	30,756,891	1.015%	3,060,155,099
ASHLAND-GREENWOOD 1	78-0001	3	1,323,707,050	41,114,405	3.106%	1,364,821,455
YUTAN 9	78-0009	3	419,110,382	12,992,231	3.100%	432,102,613
WAHOO 39	78-0039	3	1,307,124,594	33,830,003	2.588%	1,340,954,597
MEAD 72	78-0072	3	495,480,144	8,994,961	1.815%	504,475,105
CEDAR BLUFFS 107	78-0107	3	351,878,821	7,855,003	2.232%	359,733,824
MINATARE 2	79-0002	3	57,355,698	565,274	0.986%	57,920,972
MORRILL 11	79-0011	3	451,955,004	3,339,496	0.739%	455,294,500
GERING 16	79-0016	3	965,652,213	10,907,164	1.130%	976,559,377
MITCHELL 31	79-0031	3	361,318,099	2,913,891	0.806%	364,231,990
SCOTTSBLUFF 32	79-0032	3	1,842,347,405	22,528,143	1.223%	1,864,875,548
MILFORD 5	80-0005	3	792,030,552	12,485,433	1.576%	804,515,985
SEWARD 9	80-0009	3	1,896,782,132	41,823,831	2.205%	1,938,605,963
CENTENNIAL 67R	80-0567	3	1,646,029,327	25,372,667	1.541%	1,671,401,994
HAY SPRINGS 3	81-0003	3	201,304,224	2,267,643	1.126%	203,571,867
GORDON-RUSHVILLE HIGH SCH 10	81-0010	3	1,031,365,547	13,436,335	1.303%	1,044,801,882
LOUP CITY 1	82-0001	3	665,774,263	16,827,033	2.527%	682,601,296
LITCHFIELD 15	82-0015	3	275,950,449	3,790,184	1.374%	279,740,633

Note: For purposes of state aid value, agricultural land is adjusted to 72% and all other real property is adjusted to 96%, per section 79-1016.

Nebraska Department of Revenue Property Assessment Division
2023 School Adjusted Values by School System, for use in 2024-2025 state aid calculations
Certified to Dept. of Education October 10, 2023, pursuant to [Neb. Rev. Stat. § 79-1016](#)

School System Name	(sorted by) System Code	Class	2023 Unadjusted System Value	Adjustment Amount	% Adjustment Amount of Unadjusted	2023 Adjusted System Value
SIoux CO HIGH 500	83-0500	3	570,858,806	-1,338,903	-0.235%	569,519,903
STANTON 3	84-0003	3	685,202,351	-15,265,683	-2.228%	669,936,668
DESHLER 60	85-0060	3	562,092,478	-8,588,441	-1.528%	553,504,037
THAYER CENTRAL COMM 70	85-0070	3	931,906,762	-10,232,813	-1.098%	921,673,949
BRUNING-DAVENPORT UNIF	85-2001	3	913,635,979	-15,118,306	-1.655%	898,517,673
THEDFORD HIGH 1	86-0001	3	360,563,538	-4,221,935	-1.171%	356,341,603
PENDER 1	87-0001	3	666,079,250	7,785,956	1.169%	673,865,206
WALTHILL 13	87-0013	3	196,575,845	4,408,049	2.242%	200,983,894
UMO N HO NATION SCH 16	87-0016	3	21,277,553	550,989	2.590%	21,828,542
WINNEBAGO 17	87-0017	3	123,872,740	2,571,657	2.076%	126,444,397
ORD 5	88-0005	3	879,398,218	-6,685,469	-0.760%	872,712,749
ARCADIA 21	88-0021	3	170,267,872	-511,241	-0.300%	169,756,631
BLAIR 1	89-0001	3	2,632,040,875	45,300,895	1.721%	2,677,341,770
FORT CALHOUN 3	89-0003	3	624,189,293	13,598,586	2.179%	637,787,879
ARLINGTON 24	89-0024	3	881,954,215	-2,104,752	-0.239%	879,849,463
WAYNE 17	90-0017	3	1,184,196,049	-16,806,233	-1.419%	1,167,389,816
WAKEFIELD 60R	90-0560	3	620,267,372	-710,882	-0.115%	619,556,490
WINSIDE 595	90-0595	3	525,934,238	-11,431,710	-2.174%	514,502,528
RED CLOUD 2	91-0002	3	439,720,689	-7,976,073	-1.814%	431,744,616
BLUE HILL 74	91-0074	3	411,393,757	2,829,554	0.688%	414,223,311
WHEELER CENTRAL 45	92-0045	3	700,307,110	22,155,170	3.164%	722,462,280
YORK 12	93-0012	3	1,306,699,005	-2,294,499	-0.176%	1,304,404,506
MCCOOL JUNCTION 83	93-0083	3	384,236,763	6,935,275	1.805%	391,172,038
HEARTLAND 96	93-0096	3	860,540,663	13,872,796	1.612%	874,413,459
State Totals 244 systems 2024-2025			317,811,533,810	1,674,762,726	0.527%	319,486,296,536

Note: For purposes of state aid value, agricultural land is adjusted to 72% and all other real property is adjusted to 96%, per section 79-1016.