

**Nebraska Department of Revenue Property Assessment Division**  
**2022 School Adjusted Values by School System, for use in 2023-2024 state aid calculations**  
Certified to Dept. of Education October 7, 2022, pursuant to [Neb. Rev. Stat. § 79-1016](#)

School System Name	(sorted by) System Code	Class	2022 Unadjusted System Value	Adjustment Amount	% Adjustment Amount of Unadjusted	2022 Adjusted System Value
KENESAW 3	01-0003	3	462,770,494	1,865,254	0.403%	464,635,748
HASTINGS 18	01-0018	3	1,440,642,233	17,096,206	1.187%	1,457,738,439
ADAMS CENTRAL HIGH 90	01-0090	3	1,895,112,488	12,475,914	0.658%	1,907,588,402
SILVER LAKE 123	01-0123	3	778,687,251	-9,833,939	-1.263%	768,853,312
NELIGH-OAKDALE 9	02-0009	3	562,240,871	15,699,056	2.792%	577,939,927
ELGIN 18	02-0018	3	740,946,257	22,256,237	3.004%	763,202,494
SUMMERLAND 115	02-0115	3	1,076,581,844	30,026,110	2.789%	1,106,607,954
ARTHUR CO HIGH 500	03-0500	3	274,080,328	323,854	0.118%	274,404,182
BANNER 1	04-0001	3	309,947,739	2,943,984	0.950%	312,891,723
SANDHILLS 71	05-0071	3	451,532,810	-1,268,295	-0.281%	450,264,515
BOONE CENTRAL 1	06-0001	3	1,456,214,705	13,841,651	0.951%	1,470,056,356
ST EDWARD 17	06-0017	3	445,798,862	2,014,276	0.452%	447,813,138
RIVERSIDE 75	06-0075	3	820,221,034	1,145,565	0.140%	821,366,599
ALLIANCE 6	07-0006	3	1,154,495,532	1,147,009	0.099%	1,155,642,541
HEMINGFORD 10	07-0010	3	684,711,063	-1,694,759	-0.248%	683,016,304
BOYD COUNTY SCH 51	08-0051	3	670,995,191	8,618,267	1.284%	679,613,458
AINSWORTH 10	09-0010	3	974,523,729	7,230	0.001%	974,530,959
GIBBON 2	10-0002	3	600,535,254	7,373,274	1.228%	607,908,528
KEARNEY 7	10-0007	3	4,280,177,242	49,210,684	1.150%	4,329,387,926
ELM CREEK 9	10-0009	3	412,569,498	6,454,221	1.564%	419,023,719
SHELTON 19	10-0019	3	353,374,960	3,440,567	0.974%	356,815,527
RAVENNA 69	10-0069	3	740,888,644	2,591,395	0.350%	743,480,039
PLEASANTON 105	10-0105	3	383,195,395	5,420,368	1.415%	388,615,763
AMHERST 119	10-0119	3	349,755,417	5,220,686	1.493%	354,976,103
TEKAMAH-HERMAN 1	11-0001	3	921,457,276	3,759,646	0.408%	925,216,922
OAKLAND-CRAIG 14	11-0014	3	568,928,758	94,702	0.017%	569,023,460
LYONS-DECATUR NORTHEAST 20	11-0020	3	519,027,164	-1,118,073	-0.215%	517,909,091
DAVID CITY 56	12-0056	3	1,397,154,511	22,080,145	1.580%	1,419,234,656
EAST BUTLER 2R	12-0502	3	925,977,453	15,038,345	1.624%	941,015,798
PLATTSMOUTH 1	13-0001	3	1,006,088,966	5,777,116	0.574%	1,011,866,082
WEeping WATER 22	13-0022	3	412,443,441	4,000,885	0.970%	416,444,326
LOUISVILLE 32	13-0032	3	672,606,134	4,221,658	0.628%	676,827,792
CONESTOGA 56	13-0056	3	955,524,789	5,074,465	0.531%	960,599,254
ELMWOOD-MURDOCK 97	13-0097	3	533,365,134	4,888,238	0.916%	538,253,372
HARTINGTON-NEWCASTLE 8	14-0008	3	1,178,196,348	33,721,425	2.862%	1,211,917,773
RANDOLPH 45	14-0045	3	722,210,217	10,089,903	1.397%	732,300,120
LAUREL-CONCORD-COLERIDGE 54	14-0054	3	1,002,017,307	27,466,613	2.741%	1,029,483,920
WYNOT 101	14-0101	3	196,794,067	5,871,448	2.984%	202,665,515
CHASE COUNTY SCHOOLS 10	15-0010	3	1,323,415,574	32,003,746	2.418%	1,355,419,320
WAUNETA-PALISADE 536	15-0536	3	414,349,454	4,914,089	1.186%	419,263,543
VALENTINE HIGH 6	16-0006	3	1,384,505,333	29,208,102	2.110%	1,413,713,435
CODY-KILGORE 30	16-0030	3	192,470,805	4,509,272	2.343%	196,980,077
SIDNEY 1	17-0001	3	728,033,495	-6,707,460	-0.921%	721,326,035
LEYTON 3	17-0003	3	427,639,137	-5,386,698	-1.260%	422,252,439
POTTER-DIX 9	17-0009	3	348,941,645	-4,248,987	-1.218%	344,692,658
SUTTON 2	18-0002	3	790,746,805	11,281,517	1.427%	802,028,322
HARVARD 11	18-0011	3	369,006,026	8,001,500	2.168%	377,007,526
LEIGH 39	19-0039	3	455,193,330	7,427	0.002%	455,200,757
CLARKSON 58	19-0058	3	422,727,122	-437,314	-0.103%	422,289,808
HOWELLS-DODGE 70	19-0070	3	776,281,395	1,204,207	0.155%	777,485,602
SCHUYLER CENTRAL HIGH 123	19-0123	3	1,475,327,274	10,232,764	0.694%	1,485,560,038
WEST POINT 1	20-0001	3	1,464,170,460	-3,765,258	-0.257%	1,460,405,202
BANCROFT-ROSALIE 20	20-0020	3	422,103,273	-4,633,318	-1.098%	417,469,955
WISNER-PILGER 30	20-0030	3	992,321,911	-3,815,236	-0.384%	988,506,675
ANSELMO-MERNA 15	21-0015	3	645,600,127	-4,232,781	-0.656%	641,367,346

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**  
**2022 School Adjusted Values by School System, for use in 2023-2024 state aid calculations**  
Certified to Dept. of Education October 7, 2022, pursuant to [Neb. Rev. Stat. § 79-1016](#)

School System Name	(sorted by) System Code	Class	2022 Unadjusted System Value	Adjustment Amount	% Adjustment Amount of Unadjusted	2022 Adjusted System Value
BROKEN BOW 25	21-0025	3	962,132,023	-1,299,822	-0.135%	960,832,201
ANSLEY 44	21-0044	3	373,674,395	-1,874,133	-0.502%	371,800,262
SARGENT 84	21-0084	3	372,607,827	-3,124,990	-0.839%	369,482,837
ARNOLD 89	21-0089	3	453,303,674	1,445,179	0.319%	454,748,853
CALLAWAY 180	21-0180	3	472,463,468	-2,921,457	-0.618%	469,542,011
SO SIOUX CITY 11	22-0011	3	1,322,873,668	29,582,193	2.236%	1,352,455,861
HOMER 31	22-0031	3	435,581,594	7,821,568	1.796%	443,403,162
CHADRON 2	23-0002	3	628,178,161	-2,672,098	-0.425%	625,506,063
CRAWFORD 71	23-0071	3	275,313,428	-860,909	-0.313%	274,452,519
LEXINGTON 1	24-0001	3	1,159,732,100	6,630,398	0.572%	1,166,362,498
OVERTON 4	24-0004	3	349,304,096	268,166	0.077%	349,572,262
COZAD 11	24-0011	3	830,954,025	230,876	0.028%	831,184,901
GOTHENBURG 20	24-0020	3	887,128,297	3,095,847	0.349%	890,224,144
SUMNER-EDDYVILLE-MILLER 101	24-0101	3	387,028,475	-1,528,300	-0.395%	385,500,175
CREEK VALLEY 25	25-0025	3	476,968,512	-5,151,787	-1.080%	471,816,725
SOUTH PLATTE 95	25-0095	3	467,925,055	-1,877,734	-0.401%	466,047,321
PONCA 1	26-0001	3	437,176,322	8,288,604	1.896%	445,464,926
ALLEN 70	26-0070	3	348,839,830	9,909,485	2.841%	358,749,315
EMERSON-HUBBARD 561	26-0561	3	467,945,286	3,945,311	0.843%	471,890,597
FREMONT 1	27-0001	3	3,082,438,153	33,039,237	1.072%	3,115,477,390
SCRIBNER-SNYDER 62	27-0062	3	515,532,294	1,841,586	0.357%	517,373,880
LOGAN VIEW 594	27-0594	3	925,622,499	7,004,639	0.757%	932,627,138
NORTH BEND CENTRAL 595	27-0595	3	1,161,286,561	9,990,539	0.860%	1,171,277,100
OMAHA 1	28-0001	5	28,816,312,950	471,336,236	1.636%	29,287,649,186
ELKHORN 10	28-0010	3	8,552,750,045	155,995,115	1.824%	8,708,745,160
DOUGLAS CO. WEST COMMUNITY 15	28-0015	3	1,405,719,565	21,998,709	1.565%	1,427,718,274
MILLARD 17	28-0017	3	13,584,955,240	219,762,414	1.618%	13,804,717,654
RALSTON 54	28-0054	3	2,102,130,455	29,170,962	1.388%	2,131,301,417
BENNINGTON 59	28-0059	3	2,128,252,110	42,341,894	1.990%	2,170,594,004
WESTSIDE 66	28-0066	3	4,394,386,305	73,065,207	1.663%	4,467,451,512
DUNDY CO 117	29-0117	3	1,001,657,976	13,240,386	1.322%	1,014,898,362
EXETER-MILLIGAN 1	30-0001	3	707,778,171	-2,417,578	-0.342%	705,360,593
FILLMORE CO. DIST 25	30-0025	3	1,177,834,267	4,806,992	0.408%	1,182,641,259
SHICKLEY 54	30-0054	3	500,897,943	2,649,176	0.529%	503,547,119
FRANKLIN R6	31-0506	3	449,361,089	-7,486,378	-1.666%	441,874,711
MAYWOOD 46	32-0046	3	346,632,388	281,367	0.081%	346,913,755
EUSTIS-FARNAM 95	32-0095	3	428,915,759	-1,912,589	-0.446%	427,003,170
MEDICINE VALLEY 125	32-0125	3	284,022,914	-1,481,772	-0.522%	282,541,142
ARAPAHOE 18	33-0018	3	485,445,719	7,431,671	1.531%	492,877,390
CAMBRIDGE 21	33-0021	3	339,928,018	2,817,774	0.829%	342,745,792
SOUTHERN VALLEY 540	33-0540	3	790,184,341	16,721,709	2.116%	806,906,050
SOUTHERN 1	34-0001	3	401,190,794	8,938,520	2.228%	410,129,314
BEATRICE 15	34-0015	3	1,384,439,720	21,151,883	1.528%	1,405,591,603
FREEMAN 34	34-0034	3	586,402,600	11,637,491	1.985%	598,040,091
DILLER-ODELL 100	34-0100	3	599,579,338	6,470,117	1.079%	606,049,455
GARDEN CO HIGH 1	35-0001	3	871,564,115	-7,274,319	-0.835%	864,289,796
BURWELL HIGH 100	36-0100	3	456,980,300	15,979,574	3.497%	472,959,874
ELWOOD 30	37-0030	3	576,555,152	11,110,239	1.927%	587,665,391
HYANNIS HIGH 11	38-0011	3	654,484,899	9,165,772	1.400%	663,650,671
CENTRAL VALLEY 60	39-0060	3	858,553,126	-14,507,408	-1.690%	844,045,718
GRAND ISLAND 2	40-0002	3	3,960,319,194	53,949,867	1.362%	4,014,269,061
NORTHWEST HIGH 82	40-0082	3	1,034,265,938	-1,560,275	-0.151%	1,032,705,663
WOOD RIVER HIGH 83	40-0083	3	794,551,048	-1,674,065	-0.211%	792,876,983
DONIPHAN-TRUMBULL 126	40-0126	3	716,950,162	3,503,003	0.489%	720,453,165
GILTNER 2	41-0002	3	348,315,138	-4,077,129	-1.171%	344,238,009

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**  
**2022 School Adjusted Values by School System, for use in 2023-2024 state aid calculations**  
Certified to Dept. of Education October 7, 2022, pursuant to [Neb. Rev. Stat. § 79-1016](#)

School System Name	(sorted by) System Code	Class	2022 Unadjusted System Value	Adjustment Amount	% Adjustment Amount of Unadjusted	2022 Adjusted System Value
HAMPTON 91	41-0091	3	350,817,262	-3,796,164	-1.082%	347,021,098
AURORA 4R	41-0504	3	1,774,393,691	-15,750,117	-0.888%	1,758,643,574
ALMA 2	42-0002	3	383,104,939	3,775,388	0.985%	386,880,327
HAYES CENTER 79	43-0079	3	386,491,594	-103,255	-0.027%	386,388,339
HITCHCOCK COUNTY SCHOOLS 70	44-0070	3	446,595,945	-57,937	-0.013%	446,538,008
O'NEILL 7	45-0007	3	1,121,613,999	30,991,936	2.763%	1,152,605,935
STUART 44	45-0044	3	180,159,202	4,631,137	2.571%	184,790,339
CHAMBERS 137	45-0137	3	277,144,408	7,892,647	2.848%	285,037,055
WEST HOLT PUBLIC SCH 239	45-0239	3	979,161,452	25,192,227	2.573%	1,004,353,679
MULLEN 1	46-0001	3	592,109,086	6,794,580	1.148%	598,903,666
ST PAUL 1	47-0001	3	689,566,037	-8,463,694	-1.227%	681,102,343
CENTURA 100	47-0100	3	610,780,203	-2,192,016	-0.359%	608,588,187
ELBA 103	47-0103	3	168,258,938	-1,911,360	-1.136%	166,347,578
FAIRBURY 8	48-0008	3	1,175,438,218	-6,046,177	-0.514%	1,169,392,041
TRI COUNTY 300	48-0300	3	920,256,092	-480,739	-0.052%	919,775,353
MERIDIAN 303	48-0303	3	431,724,166	-4,541,173	-1.052%	427,182,993
STERLING 33	49-0033	3	331,415,224	8,786,462	2.651%	340,201,686
JOHNSON CO CENTRAL 50	49-0050	3	759,977,776	18,662,058	2.456%	778,639,834
WILCOX-HILDRETH 1	50-0001	3	733,518,805	1,379,149	0.188%	734,897,954
AXTELL R1	50-0501	3	532,024,643	4,870,204	0.915%	536,894,847
MINDEN R3	50-0503	3	1,271,919,123	476,709	0.037%	1,272,395,832
OGALLALA 1	51-0001	3	1,346,599,811	18,449,898	1.370%	1,365,049,709
PAXTON 6	51-0006	3	497,686,838	-1,724,929	-0.347%	495,961,909
KEYA PAHA CO HIGH 100	52-0100	3	506,478,005	18,940,725	3.740%	525,418,730
KIMBALL 1	53-0001	3	588,515,512	-3,652,837	-0.621%	584,862,675
CREIGHTON 13	54-0013	3	523,117,572	9,945,006	1.901%	533,062,578
CROFTON 96	54-0096	3	636,237,080	13,113,621	2.061%	649,350,701
NIOBRARA 1R	54-0501	3	206,199,335	2,909,354	1.411%	209,108,689
SANTEE C5	54-0505	3	6,835,801	108,345	1.585%	6,944,146
WAUSA 76R	54-0576	3	374,554,632	6,863,482	1.832%	381,418,114
VERDIGRE 83R	54-0583	3	329,351,362	4,610,867	1.400%	333,962,229
BLOOMFIELD 86R	54-0586	3	654,123,818	7,544,550	1.153%	661,668,368
LINCOLN 1	55-0001	4	28,704,532,068	700,511,996	2.440%	29,405,044,064
WAVERLY 145	55-0145	3	2,111,942,538	47,324,244	2.241%	2,159,266,782
MALCOLM 148	55-0148	3	444,255,962	12,181,502	2.742%	456,437,464
NORRIS 160	55-0160	3	1,879,368,222	50,751,565	2.700%	1,930,119,787
RAYMOND CENTRAL 161	55-0161	3	854,094,753	20,898,015	2.447%	874,992,768
NORTH PLATTE 1	56-0001	3	2,667,835,230	24,444,560	0.916%	2,692,279,790
BRADY 6	56-0006	3	334,278,784	5,008,990	1.498%	339,287,774
MAXWELL 7	56-0007	3	309,731,742	4,460,083	1.440%	314,191,825
HERSHEY 37	56-0037	3	575,193,666	8,103,143	1.409%	583,296,809
SUTHERLAND 55	56-0055	3	427,754,482	5,797,664	1.355%	433,552,146
WALLACE 65R	56-0565	3	507,002,947	3,233,667	0.638%	510,236,614
STAPLETON R1	57-0501	3	395,629,172	11,378,423	2.876%	407,007,595
LOUP CO 25	58-0025	3	331,777,488	1,845,702	0.556%	333,623,190
MADISON 1	59-0001	3	823,112,445	7,909,467	0.961%	831,021,912
NORFOLK 2	59-0002	3	3,079,418,538	17,658,738	0.573%	3,097,077,276
BATTLE CREEK 5	59-0005	3	673,552,156	7,821,155	1.161%	681,373,311
NEWMAN GROVE 13	59-0013	3	631,982,175	4,911,864	0.777%	636,894,039
ELKHORN VALLEY 80	59-0080	3	708,385,431	15,162,371	2.140%	723,547,802
MCPHERSON CO HIGH 90	60-0090	3	332,208,196	13,278,168	3.997%	345,486,364
CENTRAL CITY 4	61-0004	3	1,066,910,583	-9,723,970	-0.911%	1,057,186,613
PALMER 49	61-0049	3	308,876,429	-3,506,156	-1.135%	305,370,273
BAYARD 21	62-0021	3	320,070,950	1,080,523	0.338%	321,151,473
BRIDGEPORT 63	62-0063	3	635,535,711	2,930,772	0.461%	638,466,483

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**  
**2022 School Adjusted Values by School System, for use in 2023-2024 state aid calculations**  
Certified to Dept. of Education October 7, 2022, pursuant to [Neb. Rev. Stat. § 79-1016](#)

School System Name	(sorted by) System Code	Class	2022 Unadjusted System Value	Adjustment Amount	% Adjustment Amount of Unadjusted	2022 Adjusted System Value
FULLERTON 1	63-0001	3	529,558,983	-4,056,978	-0.766%	525,502,005
TWIN RIVER 30	63-0030	3	1,027,194,990	-3,086,502	-0.300%	1,024,108,488
JOHNSON-BROCK 23	64-0023	3	465,850,857	8,458,182	1.816%	474,309,039
AUBURN 29	64-0029	3	669,473,372	7,186,430	1.073%	676,659,802
SUPERIOR 11	65-0011	3	518,240,841	-3,059,161	-0.590%	515,181,680
SO CENTRAL NE UNIF 5	65-2005	3	1,492,033,460	24,147,323	1.618%	1,516,180,783
SYRACUSE-DUNBAR-AVOCA 27	66-0027	3	912,981,598	24,381,828	2.671%	937,363,426
NEBRASKA CITY 111	66-0111	3	1,028,902,129	26,602,508	2.586%	1,055,504,637
PALMYRA OR1	66-0501	3	664,899,720	18,077,905	2.719%	682,977,625
PAWNEE CITY 1	67-0001	3	352,871,041	-9,606,727	-2.722%	343,264,314
LEWISTON 69	67-0069	3	457,820,451	-3,508,678	-0.766%	454,311,773
PERKINS COUNTY SCHOOLS 20	68-0020	3	1,102,002,284	-16,225,119	-1.472%	1,085,777,165
HOLDREGE 44	69-0044	3	1,184,624,138	22,089,104	1.865%	1,206,713,242
BERTRAND 54	69-0054	3	581,595,117	11,027,182	1.896%	592,622,299
LOOMIS 55	69-0055	3	493,913,516	11,735,203	2.376%	505,648,719
PIERCE 2	70-0002	3	856,888,384	14,666,354	1.712%	871,554,738
PLAINVIEW 5	70-0005	3	746,523,655	17,270,081	2.313%	763,793,736
OSMOND 42R	70-0542	3	401,426,891	8,169,693	2.035%	409,596,584
COLUMBUS 1	71-0001	3	2,429,291,216	13,853,302	0.570%	2,443,144,518
LAKEVIEW COMMUNITY 5	71-0005	3	1,649,361,717	2,733,941	0.166%	1,652,095,658
HUMPHREY 67	71-0067	3	973,334,809	1,899,749	0.195%	975,234,558
CROSS COUNTY 15	72-0015	3	814,926,427	-6,870,782	-0.843%	808,055,645
OSCEOLA 19	72-0019	3	528,899,076	-2,948,193	-0.557%	525,950,883
SHELBY-RISING CITY 32	72-0032	3	791,431,154	2,324,757	0.294%	793,755,911
HIGH PLAINS COMMUNITY 75	72-0075	3	860,048,961	-7,809,635	-0.908%	852,239,326
MCCOOK 17	73-0017	3	872,027,524	20,418,884	2.342%	892,446,408
SOUTHWEST 179	73-0179	3	684,207,886	17,914,184	2.618%	702,122,070
FALLS CITY 56	74-0056	3	958,046,107	3,334,436	0.348%	961,380,543
HUMBOLDT TABLE RK STEINAUER 70	74-0070	3	826,042,063	-1,298,561	-0.157%	824,743,502
ROCK CO HIGH 100	75-0100	3	663,394,920	-1,730,320	-0.261%	661,664,600
CRETE 2	76-0002	3	1,273,688,905	22,591,770	1.774%	1,296,280,675
DORCHESTER 44	76-0044	3	404,981,844	-7,582,538	-1.872%	397,399,306
FRIEND 68	76-0068	3	459,891,612	-7,598,037	-1.652%	452,293,575
WILBER-CLATONIA 82	76-0082	3	717,165,327	-5,253,290	-0.733%	711,912,037
BELLEVUE 1	77-0001	3	3,964,444,976	26,672,554	0.673%	3,991,117,530
PAPILLION-LAVISTA 27	77-0027	3	7,823,823,783	69,583,190	0.889%	7,893,406,973
GRETNA 37	77-0037	3	3,997,301,061	23,406,493	0.586%	4,020,707,554
SPRINGFIELD PLATTEVIEW 46	77-0046	3	2,566,078,300	39,540,192	1.541%	2,605,618,492
ASHLAND-GREENWOOD 1	78-0001	3	1,191,315,989	24,507,788	2.057%	1,215,823,777
YUTAN 9	78-0009	3	384,481,740	9,073,174	2.360%	393,554,914
WAHOO 39	78-0039	3	1,192,482,592	22,187,876	1.861%	1,214,670,468
MEAD 72	78-0072	3	474,289,073	6,459,788	1.362%	480,748,861
CEDAR BLUFFS 107	78-0107	3	332,802,310	5,796,003	1.742%	338,598,313
MINATARE 2	79-0002	3	51,258,744	510,729	0.996%	51,769,473
MORRILL 11	79-0011	3	404,415,999	1,452,633	0.359%	405,868,632
GERING 16	79-0016	3	859,140,497	19,874,084	2.313%	879,014,581
MITCHELL 31	79-0031	3	325,038,358	3,826,370	1.177%	328,864,728
SCOTTSBLUFF 32	79-0032	3	1,682,125,014	43,075,023	2.561%	1,725,200,037
MILFORD 5	80-0005	3	717,692,480	12,169,272	1.696%	729,861,752
SEWARD 9	80-0009	3	1,764,502,611	28,256,750	1.601%	1,792,759,361
CENTENNIAL 67R	80-0567	3	1,560,642,235	3,226,092	0.207%	1,563,868,327
HAY SPRINGS 3	81-0003	3	177,574,619	3,268,105	1.840%	180,842,724
GORDON-RUSHVILLE HIGH SCH 10	81-0010	3	937,087,927	26,353,895	2.812%	963,441,822
LOUP CITY 1	82-0001	3	645,441,655	-15,140,059	-2.346%	630,301,596
LITCHFIELD 15	82-0015	3	274,019,364	-4,248,992	-1.551%	269,770,372

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**  
**2022 School Adjusted Values by School System, for use in 2023-2024 state aid calculations**  
 Certified to Dept. of Education October 7, 2022, pursuant to [Neb. Rev. Stat. § 79-1016](#)

School System Name	(sorted by) System Code	Class	2022 Unadjusted System Value	Adjustment Amount	% Adjustment Amount of Unadjusted	2022 Adjusted System Value
SIoux CO HIGH 500	83-0500	3	552,600,768	6,436,475	1.165%	559,037,243
STANTON 3	84-0003	3	638,064,607	-4,075,144	-0.639%	633,989,463
DESHLER 60	85-0060	3	518,122,935	447,609	0.086%	518,570,544
THAYER CENTRAL COMM 70	85-0070	3	846,218,888	-705,678	-0.083%	845,513,210
BRUNING-DAVENPORT UNIF	85-2001	3	854,565,362	2,401,773	0.281%	856,967,135
THEDFORD HIGH 1	86-0001	3	335,661,619	9,984,107	2.974%	345,645,726
PENDER 1	87-0001	3	617,788,530	-11,017,205	-1.783%	606,771,325
WALTHILL 13	87-0013	3	169,291,071	-4,680,706	-2.765%	164,610,365
UMO N HO NATION SCH 16	87-0016	3	18,271,085	-629,349	-3.445%	17,641,736
WINNEBAGO 17	87-0017	3	107,692,818	-2,553,869	-2.371%	105,138,949
ORD 5	88-0005	3	807,565,377	911,953	0.113%	808,477,330
ARCADIA 21	88-0021	3	162,515,721	-991,522	-0.610%	161,524,199
BLAIR 1	89-0001	3	2,283,912,458	26,577,368	1.164%	2,310,489,811
FORT CALHOUN 3	89-0003	3	544,846,565	9,918,893	1.820%	554,765,458
ARLINGTON 24	89-0024	3	770,576,664	15,697,498	2.037%	786,274,162
WAYNE 17	90-0017	3	1,065,954,103	-13,100,342	-1.229%	1,052,853,761
WAKEFIELD 60R	90-0560	3	537,190,115	837,562	0.156%	538,027,677
WINSIDE 595	90-0595	3	465,887,120	-9,108,608	-1.955%	456,778,512
RED CLOUD 2	91-0002	3	396,157,487	-10,810,329	-2.729%	385,347,158
BLUE HILL 74	91-0074	3	373,615,239	-4,527,997	-1.212%	369,087,242
WHEELER CENTRAL 45	92-0045	3	623,252,920	23,052,403	3.699%	646,305,323
YORK 12	93-0012	3	1,231,440,969	-9,894,781	-0.804%	1,221,546,188
MCCOOL JUNCTION 83	93-0083	3	361,190,198	-3,860,937	-1.069%	357,329,261
HEARTLAND 96	93-0096	3	812,140,998	-8,274,361	-1.019%	803,866,637
<b>State Totals 244 systems 2023-2024</b>			<b>285,223,594,250</b>	<b>3,329,208,367</b>	<b>1.167%</b>	<b>288,552,802,602</b>

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.