

**Table 23 History of School Adjusted Value, certified by the Property Tax Administrator  
to Department of Education, pursuant to Neb. Rev. Stat. § 79-1016**

**State Totals:**

Year	Estimated Motor Vehicle	Total Unadjusted Value <sup>5</sup>	Annual %chg Unadjust val	Adjustment Amount	Annual %chg Adjust amt	% Adjust Amount of Unadjust Value	Total Adjusted Value <sup>4</sup>	Annual %chg Adjust Value	Used in State 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 & 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 <sup>1</sup>	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 <sup>1</sup>		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		104,037,825,887	6.00%	4,538,391,551	-13.23%	4.36%	108,576,217,454	5.03%	2004-2005
2004		109,087,789,731	4.85%	4,040,225,262	-10.98%	3.70%	113,128,015,006	4.19%	2005-2006
2005		116,180,480,993	6.50%	4,297,620,988	6.37%	3.70%	120,478,101,937	6.50%	2006-2007
2006 <sup>2</sup>		125,072,949,290	7.65%	2,480,911,886	-42.27%	1.98%	127,553,861,186	5.87%	2007-2008
2007 <sup>3</sup>		131,951,802,867	5.50%	-1,137,161,906	-145.84%	-0.86%	130,814,640,963	2.56%	2008-2009
2008		139,587,025,659	5.79%	-159,354,110	-85.99%	-0.11%	139,427,671,551	6.58%	2009-2010
2009		147,554,739,884	5.71%	565,321,432	-454.76%	0.38%	148,120,061,317	6.23%	2010-2011
2010		153,924,258,807	4.32%	670,209,397	18.55%	0.44%	154,594,468,204	4.37%	2011-2010
2011		160,479,323,453	4.26%	483,730,215	-27.82%	0.30%	160,963,053,668	4.12%	2012-2013
2012		169,810,562,240	5.81%	-583,460,028	-220.62%	-0.34%	169,227,102,212	5.13%	2013-2014
2013		184,278,678,675	8.52%	-819,806,126	40.51%	-0.44%	183,458,872,549	8.41%	2014-2015
2014		206,100,989,138	11.84%	358,301,163	-143.71%	0.17%	206,459,290,301	12.54%	2015-2016
2015		227,595,622,122	10.43%	253,916,162	-29.13%	0.11%	227,849,538,284	10.36%	2016-2017
2016		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
2024		345,798,084,508	8.81%	4,322,753,301	158.11%	1.25%	350,120,837,809	9.59%	2025-2026

**Notes:**

<sup>1</sup> All years 1997 and prior, include estimated motor vehicle value; 1998 does not include motor vehicle value per LB 271 tax policy changes.

<sup>2</sup> Pursuant to 2006 Neb. Laws LB 968, the level of value for agricultural and horticultural land was changed to 75% of actual value for the 2006 school adjusted value used in 2007-2008 aid calculations, as the assessment level for tax purposes will change to 75% of actual value as of January 1, 2007.

<sup>3</sup> Pursuant to 2008 Neb. Laws LB 988 the 2007 school adjusted valuations were recertified on April 29, 2007 to reflect adjustments of value to the midpoint of assessment level ranges, such that all real property was adjusted to 96% (instead of 100%), except agricultural and horticultural land was adjusted to 72% (instead of 75%).

<sup>4</sup> Unadjusted Value, Adjustment Amount, & Total Adjusted Value reflect all "recertifications" to Dept.of Education for corrections, appeals, & recertifications pursuant to Neb.Rev. Stat. § 79-1016.

<sup>5</sup> For years 2005 and prior, totals exclude duplication of value for elementary schools joined with Class VI high schools. Beginning year 2009 to current, totals exclude duplication of value for member schools of a Learning Community.