

County Assessor Procedures for School District Codes, Effective July 2025-June 2026
Nebraska Department of Revenue, Property Assessment Division
June 26, 2025

1. Required School District Codes.

Pursuant to [Title 350 Neb. Admin. Code, Ch. 10-005.01B\(4\)](#), the Nebraska Department of Revenue, Property Assessment Division (Division) prescribes the required school district codes for county assessors. Annually, in June, the Division publishes the “**School Dissolutions/Mergers List by County**” and an updated “**School District Reference List Effective for July 1 - June 30.**” The reference list displays each county’s list of base school districts, class of school, and required school codes. In addition, the list displays the Educational Service Unit (ESU) associated with the school district. School codes are required on all assessment records and used in reporting information as follows:

- Sales File Supplemental Information and Sales File Rosters
- Current Year’s Assessed Value Update (part of County Abstract Report March 19)
- Centrally Assessed Value Distribution for Public Service Entities and Railroad Companies (August 10)
- Certification of Taxable Value to Political Subdivisions (August 20)
- School District Taxable Value Report (due August 20)
- Certificate of Taxes Levied, Form 49, (due December 1)

2. Components of the School District Codes.

- **First six-digit code** represents the base school district for the record.
- **Second six-digit code**, if present, represents either a unified school system code **OR** a learning community, if applicable to the base school district. A letter “U” designates unified and a letter “L” designates learning community, if applicable. The codes for a unified system or learning community are assigned by Department of Education for those specific school organizations or systems. (See Learning Community in section 5 following).

Within the **first six-digit base school code**:

- **the first two digits represent the county number where the school is headquartered**
- **the last four digits are the school district's number**

3. School District Class and Definitions.

School districts are defined in statute by "class" to designate population associated with the territory the base school district encompasses. Note, since 2019, former Class II districts are Class III districts, see [Neb. Rev. Stat. § 79-102](#).

Class III (3) = grades k-12, population less than 150,000

Class IV (4) = grades k-12, population 100,000 or more and primary class city (Lincoln Sch 1)

Class V (5) = grades k-12, with metropolitan class city (Omaha Sch 1)

Affiliation and Joined school codes were eliminated as of June 15, 2006. **Prior to 2006, affiliation** referred to the ongoing association of an elementary district (class 1) with a high school district (Class 2-5), for purposes of providing a high school program serving the elementary district's students and maintaining tax support to finance such a program. Within an affiliated system there is territory for the headquarter k-12 school district plus territory of all the elementary districts or portions thereof affiliated with it. **Joined** refers to the ongoing association of an elementary district (class 1) with a Class 6 high school only district. Within a Class 6 system the elementary districts or portions thereof, joined with the Class 6 high school, embrace the same physical territory.

4. Unified System.

Unified System means two or more class III school districts participating in an inter-local agreement under the Inter-local Cooperation Act with approval from the State Committee for Reorganization of School Districts. As of 2025-2026, there is only one in Nebraska with two base school districts participating in unification. See [Neb. Rev. Stat. § 79-4,108](#).

The unified school system is comprised of the territories of participating school districts. A headquarter school is designated for the unified system and a common general fund levy is set for all participating base school districts but the tax rate and taxes levied are tracked with the participating base school district.

On the School District Reference List, if the base school is a school district participating in a unified system, the respective base school code will be listed with a second code for the unified system.

On the School District Reference List, *the unified school system name and code are displayed for information purposes only*. **For property assessment purposes, information is tracked by the base school district code and associated unified code.** The unified school system is not treated as a separate taxing entity for reporting purposes.

5. Learning Community.

Learning community means **a political subdivision** which shares the territory of member school districts and is governed by a learning community coordinating council. The fiscal year for a learning community is the same as for member school districts. See [Neb. Rev. Stat. §79-2101](#).

There was only one learning community created, known as **“Learning Community of Douglas and Sarpy Counties,”** with code **“00-9000”** assigned by the Department of Education. The “school class” is not applicable to a learning community as it is made up of member school districts.

The **Learning Community of Douglas and Sarpy Counties** consists of shared territory of eleven (11) base school districts with territory in **three (3) counties -- Douglas, Sarpy, and Washington Counties** -- as follows:

28-0001 Omaha School 1
28-0010 Elkhorn School 10
28-0015 Douglas County West 15
28-0017 Millard 17
28-0054 Ralston 54
28-0059 Bennington
28-0066 Westside 66
77-0001 Bellevue 1
77-0027 Papillion-LaVista 27
77-0037 Gretna 37
77-0046 South Sarpy 46

The Learning Community is a **separate political subdivision**, governed by a learning community coordinating council. The learning community may levy for certain common levies but not a general fund, for member school districts. See [Neb. Rev. Stat. § 77-3442](#).

The taxes levied for a learning community will be considered **“school taxes levied”**, for purposes of Division reports. The base school districts that are members of the learning community continue to be separate political subdivisions as well and have specific levy authority for certain funds/tax rates applicable to the base school district only.

For counties that have a base school district or portion thereof that is a member district of the Learning Community, the county officials must track/report information for the base school districts in the Learning Community and must also track/report information for the Learning Community as a separate political subdivision that is comprised of member base schools.

On the Division’s “School District Reference List,” for each base school district that is a member of a learning community there will be two codes, the base school code and a second code “00-0009” to designate the Learning Community of Douglas & Sarpy Counties.

For example,

	<u>1st code</u>	<u>2nd code</u>
Omaha School 1	28-0001	00-9000
Bellevue School 1	77-0001	00-9000

Note: Please **do not** refer to the learning community as an affiliated or unified school system. It is a “learning community” as defined by statute.

Consolidated Tax Districts. Add the Learning Community as a separate political subdivision or taxing authority/fund to each respective consolidated tax district that has a base school district that is a member of the learning community. For example:

Taxing entities within Consolidated Tax District 1

County

Omaha School 1

Omaha School 1 bond

Learning Community of Douglas & Sarpy Counties

Educational Service Unit 19

City of Omaha

Omaha Transit Authority

Metro Community College

Natural Resource District

Omaha-Douglas Public Building Commission

Sales File. For purposes of reporting transactions in the state’s sales file, if the parcel is located in a base school district that is a member of a learning community, identify the parcel’s base school code and the second code for the learning community. **Report the transaction by the base school. Do not report the sale using the learning community as the base school code.**

Centrally Assessed Railroads and Public Service Entities. For centrally assessed companies with value distributed to a base school district that is a member of a learning community, the learning community school must be **added** as a separate political subdivision or taxing authority/fund. For each member base school district, the second code for the Learning Community must be designated. The centrally assessed distributed value for the learning community must equal the sum of the member base school districts applicable to the respective centrally assessed company. For example:

	Base Code	2 nd Code	Centrally Assessed Distributed Value
Omaha 1	28-0001	00-9000	500,000
Westside 66	28-0066	00-9000	200,000

Added entry for the centrally assessed company’s distributed value:

	Base Code	Distributed Value
Learning Community of Douglas & Sarpy Counties	00-9000	700,000

Certification of Taxable Value (August 20). For purposes of certifying the taxable valuations to political subdivisions, identify and certify the taxable valuation for each base school district within the county. In addition, the county assessor must identify and certify the taxable valuation for any school bonds separately. If the base school district is a member of a learning the community, also certify the taxable valuation for the Learning Community within the respective county. The total taxable valuation for the Learning Community must equal the sum of the taxable valuation of the base school districts that are members of the Learning Community.

School District Taxable Value Report (August 20). For purposes of the School District Taxable Value Report, report the taxable valuations for each base school district in the county, and if applicable, the Learning Community within the county. The total taxable valuation for the Learning Community must equal the sum of the taxable valuations of the base school districts that are members of the Learning Community. The county total taxable value must be for the county taxing authority/fund and **should not include any duplication of value attributable to the Learning Community**. Report the school districts and codes as shown on the School District Reference List.

Certificate of Taxes Levied Report (CTL) (December 1). For purposes of the CTL Report, report required information (e.g. value, rates, and taxes) on separate school schedules for each base school district, for the learning community if applicable, and for each school bond. Report the school districts and codes as shown on the School District Reference List.

6. Recording School Codes.

Record school codes for assessment records in the exact format as indicated on the School District Reference List, effective for the current fiscal year July 1 – June 30.

Sales File Notes: For purposes of the sales file supplemental information worksheets or rosters, report the property's **base school code**, and if applicable, report the second code for unified code or learning community code. Do not use a unified code or learning community code as a property's "base school code."

For multiple parcel sales, located in more than one school district, record the school codes associated with the predominate parcel of the sale and note the other parcels' school codes in the assessors remarks area.

Examples for Recording School District Codes

Example 1. Subject property is in 70 Pierce County, located in Pierce School District 2.
Record 1 school code.

Base School	1 st code Base School
Pierce 2	70-0002

Example 2. Subject property is in 70 Pierce County, located in base school Neligh-Oakdale School Dist. 9, which is an overlapping school district from Antelope County. *Record 1 school code.*

Base School	1 st code Base School
Neligh-Oakdale 9	02-0009

Example 3. Subject property is in 18 Clay County, located in base school Sandy Creek 1, which is part of the South Central Nebraska Unified District 5 (head quartered Nuckolls County).
Record 2 school codes.

Base School	1 st code Base School	2 nd code Unified System
Sandy Creek 1	18-0501	65-2005

Example 4. Subject property is in 77 Sarpy County, located in base school Bellevue 1 which is a member of the Learning Community of Douglas & Sarpy Counties. *Record 2 school codes.*

Base School	1 st code Base School	2 nd code Learn. Comm.
Bellevue 1	77-0001	00-9000

Example 5. Subject property is in 89 Washington County, located in base school Bennington 59 which is a member of the Learning Community of Douglas & Sarpy Counties. *Record 2 school codes.*

Base School	1 st code Base School	2 nd code Learn. Comm.
Bennington 59	28-0059	00-9000

Example 6. Subject property is in 28 Douglas County, located in base school Ralston 54 which is a member of the Learning Community of Douglas & Sarpy Counties. *Record 2 school codes.*

Base School	1 st code Base School	2 nd code Learn. Comm.
Ralston 54	28-0054	00-9000