

**Nebraska Department of Revenue Property Assessment Division**  
**History of School Adjusted Values, certified pursuant to [Neb. Rev. Stat. § 79-1016](#)**  
**October 6, 2017**

**State Totals <sup>(2)</sup>**

| 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     | <b>60,778,972,918</b>  |                          | 6,969,089,593     |                            | <b>11.47%</b>                        | <b>67,748,062,511</b>  |                          | 1994-1995                |
| 1995                | 5,765,882,347     | <b>66,398,146,504</b>  | 9.25%                    | 3,090,158,823     | -55.66%                    | <b>4.65%</b>                         | <b>69,488,305,357</b>  | 2.57%                    | 1995-1996 AND 1996-1997  |
| 1996                | 6,112,059,322     | <b>70,197,463,371</b>  | 5.72%                    | 3,905,725,285     | 26.39%                     | <b>5.56%</b>                         | <b>74,103,188,661</b>  | 6.64%                    | 1997-1998                |
| 1997 <sup>(1)</sup> | 6,871,672,938     | <b>75,794,711,084</b>  | 7.97%                    | 3,736,678,421     | -4.33%                     | <b>4.93%</b>                         | <b>79,531,389,509</b>  | 7.33%                    | 1998-1999                |
| 1998 <sup>(1)</sup> |                   | <b>74,666,790,310</b>  | -1.49%                   | 3,489,818,267     | -6.61%                     | <b>4.67%</b>                         | <b>78,156,608,619</b>  | -1.73%                   | 1999-2000                |
| 1999                |                   | <b>81,116,924,861</b>  | 8.64%                    | 4,267,228,667     | 22.28%                     | <b>5.26%</b>                         | <b>85,384,153,530</b>  | 9.25%                    | 2000-2001                |
| 2000                |                   | <b>88,319,139,351</b>  | 8.88%                    | 3,430,279,674     | -19.61%                    | <b>3.88%</b>                         | <b>91,749,419,034</b>  | 7.45%                    | 2001-2002                |
| 2001                |                   | <b>93,960,451,751</b>  | 6.39%                    | 4,455,945,098     | 29.90%                     | <b>4.74%</b>                         | <b>98,416,396,796</b>  | 7.27%                    | 2002-2003                |
| 2002                |                   | <b>98,146,178,297</b>  | 4.45%                    | 5,230,423,368     | 17.38%                     | <b>5.33%</b>                         | <b>103,376,601,641</b> | 5.04%                    | 2003-2004                |
| 2003                |                   | <b>103,971,706,724</b> | 5.94%                    | 4,541,760,411     | -13.17%                    | <b>4.37%</b>                         | <b>108,513,467,152</b> | 4.97%                    | 2004-2005                |
| 2004                |                   | <b>109,087,789,731</b> | 4.92%                    | 4,040,225,262     | -11.04%                    | <b>3.70%</b>                         | <b>113,128,015,006</b> | 4.25%                    | 2005-2006                |
| 2005 <sup>(3)</sup> |                   | <b>116,180,480,993</b> | 6.50%                    | 4,297,620,998     | 6.37%                      | <b>3.70%</b>                         | <b>120,478,101,937</b> | 6.50%                    | 2006-2007                |
| 2006 <sup>(4)</sup> |                   | <b>125,072,949,290</b> | 7.65%                    | 2,480,911,886     | -42.27%                    | <b>1.98%</b>                         | <b>127,553,861,186</b> | 5.87%                    | 2007-2008                |
| 2007 <sup>(5)</sup> |                   | <b>131,951,802,867</b> | 5.50%                    | -1,137,161,906    | -145.84%                   | <b>-0.86%</b>                        | <b>130,814,640,963</b> | 2.56%                    | 2008-2009                |
| 2008 <sup>(6)</sup> |                   | <b>139,587,025,659</b> | 5.79%                    | -159,354,110      | -85.99%                    | <b>-0.11%</b>                        | <b>139,427,671,551</b> | 6.58%                    | 2009-2010                |
| 2009 <sup>(7)</sup> |                   | <b>147,554,739,884</b> | 5.71%                    | 565,321,432       | -454.76%                   | <b>0.38%</b>                         | <b>148,120,061,317</b> | 6.23%                    | 2010-2011                |
| 2010 <sup>(7)</sup> |                   | <b>153,924,258,807</b> | 4.32%                    | 670,209,397       | 18.55%                     | <b>0.44%</b>                         | <b>154,594,468,204</b> | 4.37%                    | 2011-2012                |
| 2011 <sup>(7)</sup> |                   | <b>160,479,323,453</b> | 4.26%                    | 483,730,215       | -27.82%                    | <b>0.30%</b>                         | <b>160,963,053,668</b> | 4.12%                    | 2012-2013                |
| 2012 <sup>(7)</sup> |                   | <b>169,810,562,240</b> | 5.81%                    | -583,460,028      | -220.62%                   | <b>-0.34%</b>                        | <b>169,227,102,212</b> | 5.13%                    | 2013-2014                |
| 2013 <sup>(7)</sup> |                   | <b>184,278,678,675</b> | 8.52%                    | -819,806,126      | 40.51%                     | <b>-0.44%</b>                        | <b>183,458,872,549</b> | 8.41%                    | 2014-2015                |
| 2014 <sup>(7)</sup> |                   | <b>206,100,989,138</b> | 11.84%                   | 358,301,163       | -143.71%                   | <b>0.17%</b>                         | <b>206,459,290,301</b> | 12.54%                   | 2015-2016                |
| 2015 <sup>(7)</sup> |                   | <b>227,595,622,122</b> | 10.43%                   | 253,916,162       | -29.13%                    | <b>0.11%</b>                         | <b>227,849,538,284</b> | 10.36%                   | 2016-2017                |
| 2016 <sup>(7)</sup> |                   | <b>238,168,497,048</b> | 4.65%                    | 1,530,210,746     | 502.64%                    | <b>0.64%</b>                         | <b>239,698,707,794</b> | 5.20%                    | 2017-2018                |
| 2017 <sup>(7)</sup> |                   | <b>245,025,989,683</b> | 2.88%                    | 1,714,776,285     | 12.06%                     | <b>0.70%</b>                         | <b>246,740,765,968</b> | 2.94%                    | 2018-2019                |

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.