

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
1 ADAMS						
	KENESAW 3	3	01-0003		ADAMS	09
	HASTINGS 18	3	01-0018		ADAMS	09
	ADAMS CENTRAL HIGH 90	3	01-0090		ADAMS	09
	SILVER LAKE 123	3	01-0123		ADAMS	09
	SHELTON 19	3	10-0019		BUFFALO	10
	SANDY CREEK 1C (SoCent NE Unif5)	3	18-0501	65-2005 U	CLAY	09
	DONIPHAN-TRUMBULL 126	3	40-0126		HALL	09
	MINDEN R3	3	50-0503		KEARNEY	11
	LAWRENCE/NELSON 5 (SoCntrlUf5)	3	65-0005	65-2005 U	NUCKOLLS	09
	BLUE HILL 74	3	91-0074		WEBSTER	09
	SOUTH CENTRAL NE UNIFIED DIST 5	3		65-2005 U	NUCKOLLS	

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
2 ANTELOPE						
	NELIGH-OAKDALE 9	3	02-0009		ANTELOPE	08
	ELGIN 18	3	02-0018		ANTELOPE	08
	SUMMERLAND 115	3	02-0115		ANTELOPE	08
	BOONE CENTRAL 1	3	06-0001		BOONE	07
	CREIGHTON 13	3	54-0013		KNOX	01
	ELKHORN VALLEY 80	3	59-0080		MADISON	08
	PLAINVIEW 5	3	70-0005		PIERCE	08

Nebraska Department of Revenue, Property Assessment Division
SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026

June 16, 2025
(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
3	ARTHUR					
	ARTHUR CO HIGH 500	3	03-0500		ARTHUR	16

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
4 BANNER						
	BANNER 1	3	04-0001		BANNER	13
	POTTER-DIX 9	3	17-0009		CHEYENNE	13
	BAYARD 21	3	62-0021		MORRILL	13

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
5 BLAINE						
	SANDHILLS 71	3	05-0071		BLAINE	10
	ANSELMO-MERNA 15	3	21-0015		CUSTER	10
	SARGENT 84	3	21-0084		CUSTER	10
	LOUP CO 25	3	58-0025		LOUP	10

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
6 BOONE						
	BOONE CENTRAL 1	3	06-0001		BOONE	07
	ST EDWARD 17	3	06-0017		BOONE	07
	RIVERSIDE 75	3	06-0075		BOONE	10
	ELGIN 18	3	02-0018		ANTELOPE	08
	CENTRAL VALLEY 60	3	39-0060		GREELEY	10
	NEWMAN GROVE 13	3	59-0013		MADISON	08
	ELKHORN VALLEY 80	3	59-0080		MADISON	08
	FULLERTON 1	3	63-0001		NANCE	07

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
7 BOX BUTTE						
	ALLIANCE 6	3	07-0006		BOX BUTTE	13
	HEMINGFORD 10	3	07-0010		BOX BUTTE	13
	BAYARD 21	3	62-0021		MORRILL	13
	BRIDGEPORT 63	3	62-0063		MORRILL	13

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
8	BOYD					
	BOYD COUNTY SCH 51	3	08-0051		BOYD	08
	KEYA PAHA CO HIGH 100	3	52-0100		KEYA PAHA	17

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
9	BROWN					
	AINSWORTH 10	3	09-0010		BROWN	17
	SANDHILLS 71	3	05-0071		BLAINE	10
	VALENTINE HIGH 6	3	16-0006		CHERRY	17
	KEYA PAHA CO HIGH 100	3	52-0100		KEYA PAHA	17
	ROCK CO HIGH 100	3	75-0100		ROCK	17

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
10	BUFFALO					
	GIBBON 2	3	10-0002		BUFFALO	10
	KEARNEY 7	3	10-0007		BUFFALO	10
	ELM CREEK 9	3	10-0009		BUFFALO	10
	SHELTON 19	3	10-0019		BUFFALO	10
	RAVENNA 69	3	10-0069		BUFFALO	10
	PLEASANTON 105	3	10-0105		BUFFALO	10
	AMHERST 119	3	10-0119		BUFFALO	10
	ANSLEY 44	3	21-0044		CUSTER	10
	SUMNER-EDDYVILLE-MILLER 101	3	24-0101		DAWSON	10
	CENTURA 100	3	47-0100		HOWARD	10

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
11 BURT						
	TEKAMAH-HERMAN 1	3	11-0001		BURT	02
	OAKLAND-CRAIG 14	3	11-0014		BURT	02
	LYONS-DECATUR NORTHEAST 20	3	11-0020		BURT	02
	BANCROFT-ROSALIE 20	3	20-0020		CUMING	02
	LOGAN VIEW 594	3	27-0594		DODGE	02

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
12 BUTLER						
	DAVID CITY 56	3	12-0056		BUTLER	07
	EAST BUTLER 2R	3	12-0502		BUTLER	07
	SCHUYLER CENTRAL HIGH 123	3	19-0123		COLFAX	07
	RAYMOND CENTRAL 161	3	55-0161		LANCASTER	02
	COLUMBUS 1	3	71-0001		PLATTE	07
	LAKEVIEW COMMUNITY 5	3	71-0005		PLATTE	07
	SHELBY-RISING CITY 32	3	72-0032		POLK	07
	SEWARD 9	3	80-0009		SEWARD	06
	CENTENNIAL 67R	3	80-0567		SEWARD	06

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
13 CASS						
	PLATTSMOUTH 1	3	13-0001		CASS	03
	WEeping WATER 22	3	13-0022		CASS	03
	LOUISVILLE 32	3	13-0032		CASS	03
	CONESTOGA 56	3	13-0056		CASS	03
	ELMWOOD-MURDOCK 97	3	13-0097		CASS	03
	WAVERLY 145	3	55-0145		LANCASTER	06
	SYRACUSE-DUNBAR-AVOCA 27	3	66-0027		OTOE	04
	NEBRASKA CITY 111	3	66-0111		OTOE	04
	ASHLAND-GREENWOOD 1	3	78-0001		SAUNDERS	02

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
14 CEDAR						
	HARTINGTON-NEWCASTLE 8	3	14-0008		CEDAR	01
	RANDOLPH 45	3	14-0045		CEDAR	01
	LAUREL-CONCORD-COLERIDGE 54	3	14-0054		CEDAR	01
	WYNOT 101	3	14-0101		CEDAR	01
	CROFTON 96	3	54-0096		KNOX	01
	WAUSA 76R	3	54-0576		KNOX	01
	BLOOMFIELD 86R	3	54-0586		KNOX	01

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
15 CHASE						
	CHASE COUNTY SCHOOLS 10	3	15-0010		CHASE	15
	WAUNETA-PALISADE 536	3	15-0536		CHASE	15
	PERKINS COUNTY SCHOOLS 20	3	68-0020		PERKINS	16

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
16 CHERRY						
	VALENTINE HIGH 6	3	16-0006		CHERRY	17
	CODY-KILGORE 30	3	16-0030		CHERRY	17
	HYANNIS 11	3	38-0011		GRANT	16
	MULLEN 1	3	46-0001		HOOKE	16
	GORDON-RUSHVILLE HIGH SCH 10	3	81-0010		SHERIDAN	13
	THEDFORD HIGH 1	3	86-0001		THOMAS	16

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
17 CHEYENNE						
	SIDNEY 1	3	17-0001		CHEYENNE	13
	LEYTON 3	3	17-0003		CHEYENNE	13
	POTTER-DIX 9	3	17-0009		CHEYENNE	13
	CREEK VALLEY 25	3	25-0025		DEUEL	13

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
18 CLAY						
	SUTTON 2	3	18-0002		CLAY	09
	HARVARD 11	3	18-0011		CLAY	09
	SANDY CREEK 1C (SoCent NE Unif5)	3	18-0501	65-2005 U	CLAY	09
	ADAMS CENTRAL HIGH 90	3	01-0090		ADAMS	09
	SHICKLEY 54	3	30-0054		FILLMORE	06
	DONIPHAN-TRUMBULL 126	3	40-0126		HALL	09
	LAWRENCE/NELSON 5 (SoCntrlUf5)	3	65-0005	65-2005 U	NUCKOLLS	09
	DAVENPORT 47 (Brun-Davenpt Unif)	3	85-0047	85-2001 U	THAYER	05
	BLUE HILL 74	3	91-0074		WEBSTER	09
	SOUTH CENTRAL NE UNIFIED DIST 5	3		65-2005 U	NUCKOLLS	
	BRUNING-DAVENPORT UNIFIED SYSTE	3		85-2001 U	THAYER	

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
19 COLFAX						
	LEIGH 39	3	19-0039		COLFAX	07
	CLARKSON 58	3	19-0058		COLFAX	07
	HOWELLS-DODGE 70	3	19-0070		COLFAX	07
	SCHUYLER CENTRAL HIGH 123	3	19-0123		COLFAX	07
	NORTH BEND CENTRAL 595	3	27-0595		DODGE	02

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
20 CUMING						
	WEST POINT 1	3	20-0001		CUMING	02
	BANCROFT-ROSALIE 20	3	20-0020		CUMING	02
	WISNER-PILGER 30	3	20-0030		CUMING	02
	OAKLAND-CRAIG 14	3	11-0014		BURT	02
	LYONS-DECATUR NORTHEAST 20	3	11-0020		BURT	02
	HOWELLS-DODGE 70	3	19-0070		COLFAX	07
	SCRIBNER-SNYDER 62	3	27-0062		DODGE	02
	LOGAN VIEW 594	3	27-0594		DODGE	02
	PENDER 1	3	87-0001		THURSTON	01

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
21 CUSTER						
	ANSELMO-MERNA 15	3	21-0015		CUSTER	10
	BROKEN BOW 25	3	21-0025		CUSTER	10
	ANSLEY 44	3	21-0044		CUSTER	10
	SARGENT 84	3	21-0084		CUSTER	10
	ARNOLD 89	3	21-0089		CUSTER	10
	CALLAWAY 180	3	21-0180		CUSTER	10
	SANDHILLS 71	3	05-0071		BLAINE	10
	COZAD 11	3	24-0011		DAWSON	10
	GOTHENBURG 20	3	24-0020		DAWSON	10
	SUMNER-EDDYVILLE-MILLER 101	3	24-0101		DAWSON	10
	LOUP CO 25	3	58-0025		LOUP	10
	LITCHFIELD 15	3	82-0015		SHERMAN	10
	ORD 5	3	88-0005		VALLEY	10
	ARCADIA 21	3	88-0021		VALLEY	10

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
22 DAKOTA					
School District Name					
SO SIOUX CITY 11	3	22-0011		DAKOTA	01
HOMER 31	3	22-0031		DAKOTA	01
PONCA 1	3	26-0001		DIXON	01
ALLEN 70	3	26-0070		DIXON	01
EMERSON-HUBBARD 561	3	26-0561		DIXON	01

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
23 DAWES					
CHADRON 2	3	23-0002		DAWES	13
CRAWFORD 71	3	23-0071		DAWES	13
HEMINGFORD 10	3	07-0010		BOX BUTTE	13
HAY SPRINGS 3	3	81-0003		SHERIDAN	13
SIOUX CO HIGH 500	3	83-0500		SIOUX	13

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
24 DAWSON						
	LEXINGTON 1	3	24-0001		DAWSON	10
	OVERTON 4	3	24-0004		DAWSON	10
	COZAD 11	3	24-0011		DAWSON	10
	GOTHENBURG 20	3	24-0020		DAWSON	10
	SUMNER-EDDYVILLE-MILLER 101	3	24-0101		DAWSON	10
	ELM CREEK 9	3	10-0009		BUFFALO	10
	CALLAWAY 180	3	21-0180		CUSTER	10
	EUSTIS-FARNAM 95	3	32-0095		FRONTIER	11
	ELWOOD 30	3	37-0030		GOSPER	11

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
25 DEUEL						
	CREEK VALLEY 25	3	25-0025		DEUEL	13
	SOUTH PLATTE 95	3	25-0095		DEUEL	16

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
26 DIXON						
	PONCA 1	3	26-0001		DIXON	01
	ALLEN 70	3	26-0070		DIXON	01
	HARTINGTON-NEWCASTLE 8	3	14-0008		CEDAR	01
	LAUREL-CONCORD-COLERIDGE 54	3	14-0054		CEDAR	01
	WYNOT 101	3	14-0101		CEDAR	01
	EMERSON-HUBBARD 561	3	26-0561		DIXON	01
	WAYNE 17	3	90-0017		WAYNE	01
	WAKEFIELD 60R	3	90-0560		WAYNE	01

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
27 DODGE						
	FREMONT 1	3	27-0001		DODGE	02
	SCRIBNER-SNYDER 62	3	27-0062		DODGE	02
	LOGAN VIEW 594	3	27-0594		DODGE	02
	NORTH BEND CENTRAL 595	3	27-0595		DODGE	02
	OAKLAND-CRAIG 14	3	11-0014		BURT	02
	HOWELLS-DODGE 70	3	19-0070		DODGE	07
	WEST POINT 1	3	20-0001		CUMING	02
	ARLINGTON 24	3	89-0024		WASHINGTON	03

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
28 DOUGLAS						
	OMAHA 1	5	28-0001	00-9000 L	DOUGLAS	19
	ELKHORN 10	3	28-0010	00-9000 L	DOUGLAS	03
	DOUGLAS CO. WEST COMMUNITY 15	3	28-0015	00-9000 L	DOUGLAS	03
	MILLARD 17	3	28-0017	00-9000 L	DOUGLAS	03
	RALSTON 54	3	28-0054	00-9000 L	DOUGLAS	03
	BENNINGTON 59	3	28-0059	00-9000 L	DOUGLAS	03
	WESTSIDE 66	3	28-0066	00-9000 L	DOUGLAS	03
	FREMONT 1	3	27-0001		DODGE	02
	GRETN 37	3	77-0037	00-9000 L	SARPY	03
	FORT CALHOUN 3	3	89-0003		WASHINGTON	03
	ARLINGTON 24	3	89-0024		WASHINGTON	03
	LEARNING COMM. DOUGLAS & SARPY	0	00-9000	L		

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
29 DUNDY						
	DUNDY CO 117	3	29-0117		DUNDY	15
	CHASE COUNTY SCHOOLS 10	3	15-0010		CHASE	15
	WAUNETA-PALISADE 536	3	15-0536		CHASE	15

June 16, 2025
(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
30	FILLMORE						
		FILLMORE CENTRAL 25	3	30-0025		FILLMORE	06
		SHICKLEY 54	3	30-0054		FILLMORE	06
		EXETER-MILLIGAN-FRIEND 90	3	76-0090		SALINE	06
		SUTTON 2	3	18-0002		CLAY	09
		MERIDIAN 303	3	48-0303		JEFFERSON	05
		DAVENPORT 47 (Brun-Davenpt Unif)	3	85-0047	85-2001 U	THAYER	05
		BRUNING 94 (Brun-Davenpt Unif)	3	85-0094	85-2001 U	THAYER	05
		MCCOOL JUNCTION 83	3	93-0083		YORK	06
		HEARTLAND 96	3	93-0096		YORK	06
		BRUNING-DAVENPORT UNIFIED SYSTE	3		85-2001 U	THAYER	

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
31 FRANKLIN						
	FRANKLIN R6	3	31-0506		FRANKLIN	11
	SILVER LAKE 123	3	01-0123		ADAMS	09
	ALMA 2	3	42-0002		HARLAN	11
	WILCOX-HILDRETH	3	50-0001		KEARNEY	11
	MINDEN R3	3	50-0503		KEARNEY	11
	RED CLOUD 2	3	91-0002		WEBSTER	09

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
32 FRONTIER						
	MAYWOOD 46	3	32-0046		FRONTIER	15
	EUSTIS-FARNAM 95	3	32-0095		FRONTIER	11
	MEDICINE VALLEY 125	3	32-0125		FRONTIER	15
	ARAPAHOE 18	3	33-0018		FURNAS	11
	CAMBRIDGE 21	3	33-0021		FURNAS	11
	ELWOOD 30	3	37-0030		GOSPER	11
	HAYES CENTER 79	3	43-0079		HAYES	15
	MCCOOK 17	3	73-0017		RED WILLOW	15
	SOUTHWEST 179	3	73-0179		RED WILLOW	15

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
33 FURNAS						
	ARAPAHOE 18	3	33-0018		FURNAS	11
	CAMBRIDGE 21	3	33-0021		FURNAS	11
	SOUTHERN VALLEY 540	3	33-0540		FURNAS	11
	ALMA 2	3	42-0002		HARLAN	11
	SOUTHWEST 179	3	73-0179		RED WILLOW	15

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
34 GAGE						
	SOUTHERN 1	3	34-0001		GAGE	05
	BEATRICE 15	3	34-0015		GAGE	05
	FREEMAN 34	3	34-0034		GAGE	05
	DILLER-ODELL 100	3	34-0100		GAGE	05
	TRI COUNTY 300	3	48-0300		JEFFERSON	05
	NORRIS 160	3	55-0160		LANCASTER	06
	LEWISTON 69	3	67-0069		PAWNEE	04
	CRETE 2	3	76-0002		SALINE	06
	WILBER-CLATONIA 82	3	76-0082		SALINE	06

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
35 GARDEN						
	GARDEN CO HIGH 1	3	35-0001		GARDEN	13
	CREEK VALLEY 25	3	25-0025		DEUEL	13
	SOUTH PLATTE 95	3	25-0095		DEUEL	16

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
36 GARFIELD						
	BURWELL HIGH 100	3	36-0100		GARFIELD	10
	CHAMBERS 137	3	45-0137		HOLT	08
	ORD 5	3	88-0005		VALLEY	10
	WHEELER CENTRAL 45	3	92-0045		WHEELER	08

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
37 GOSPER						
	ELWOOD 30	3	37-0030		GOSPER	11
	LEXINGTON 1	3	24-0001		DAWSON	10
	EUSTIS-FARNAM 95	3	32-0095		FRONTIER	11
	ARAPAHOE 18	3	33-0018		FURNAS	11
	CAMBRIDGE 21	3	33-0021		FURNAS	11
	SOUTHERN VALLEY 540	3	33-0540		FURNAS	11
	BERTRAND 54	3	69-0054		PHELPS	11

Nebraska Department of Revenue, Property Assessment Division
SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

June 16, 2025
(destroy all previous lists)

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
38	GRANT					
	HYANNIS 11	3	38-0011		GRANT	16

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
39 GREELEY					
CENTRAL VALLEY 60	3	39-0060		GREELEY	10
RIVERSIDE 75	3	06-0075		BOONE	10
ST PAUL 1	3	47-0001		HOWARD	10
ORD 5	3	88-0005		VALLEY	10
WHEELER CENTRAL 45	3	92-0045		WHEELER	08

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
40 HALL						
	GRAND ISLAND 2	3	40-0002		HALL	10
	NORTHWEST HIGH 82	3	40-0082		HALL	10
	WOOD RIVER HIGH 83	3	40-0083		HALL	10
	DONIPHAN-TRUMBULL 126	3	40-0126		HALL	09
	KENESAW 3	3	01-0003		ADAMS	09
	ADAMS CENTRAL HIGH 90	3	01-0090		ADAMS	09
	SHELTON 19	3	10-0019		BUFFALO	10
	AURORA 4R	3	41-0504		HAMILTON	09
	CENTURA 100	3	47-0100		HOWARD	10

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
41 HAMILTON						
	GILTNER 2	3	41-0002		HAMILTON	09
	HAMPTON 91	3	41-0091		HAMILTON	09
	AURORA 4R	3	41-0504		HAMILTON	09
	SUTTON 2	3	18-0002		CLAY	09
	HARVARD 11	3	18-0011		CLAY	09
	DONIPHAN-TRUMBULL 126	3	40-0126		HALL	09
	CENTRAL CITY 4	3	61-0004		MERRICK	07
	HIGH PLAINS COMMUNITY 75	3	72-0075		POLK	07
	HEARTLAND 96	3	93-0096		YORK	06

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
42 HARLAN						
	School District Name					
	ALMA 2	3	42-0002		HARLAN	11
	FRANKLIN R6	3	31-0506		FRANKLIN	11
	SOUTHERN VALLEY 540	3	33-0540		FURNAS	11
	WILCOX-HILDRETH 1	3	50-0001		KEARNEY	11
	HOLDREGE 44	3	69-0044		PHELPS	11
	LOOMIS 55	3	69-0055		PHELPS	11

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
School District Name					
43 HAYES					
	HAYES CENTER 79	3	43-0079	HAYES	15
	WAUNETA-PALISADE 536	3	15-0536	CHASE	15
	DUNDY CO 117	3	29-0117	DUNDY	15
	MAYWOOD 46	3	32-0046	FRONTIER	15
	WALLACE 65R	3	56-0565	LINCOLN	16
	MCCOOK 17	3	73-0017	RED WILLOW	15

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
44 HITCHCOCK						
	HITCHCOCK COUNTY SCHOOLS 70	3	44-0070		HITCHCOCK	15
	WAUNETA-PALISADE 536	3	15-0536		CHASE	15
	DUNDY CO 117	3	29-0117		DUNDY	15
	HAYES CENTER 79	3	43-0079		HAYES	15
	MCCOOK 17	3	73-0017		RED WILLOW	15

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
45 HOLT						
	O'NEILL 7	3	45-0007		HOLT	08
	STUART 44	3	45-0044		HOLT	08
	CHAMBERS 137	3	45-0137		HOLT	08
	WEST HOLT PUBLIC SCH 239	3	45-0239		HOLT	08
	SUMMERLAND 115	3	02-0115		ANTELOPE	08
	BOYD COUNTY SCH 51	3	08-0051		BOYD	08
	BURWELL HIGH 100	3	36-0100		GARFIELD	10
	VERDIGRE 83R	3	54-0583		KNOX	01
	WHEELER CENTRAL 45	3	92-0045		WHEELER	08

Nebraska Department of Revenue, Property Assessment Division
SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026

June 16, 2025
(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
46	HOOKER					
	MULLEN 1	3	46-0001		HOOKER	16

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
47 HOWARD						
	ST PAUL 1	3	47-0001		HOWARD	10
	CENTURA 100	3	47-0100		HOWARD	10
	ELBA 103	3	47-0103		HOWARD	10
	CENTRAL VALLEY 60	3	39-0060		GREELEY	10
	NORTHWEST HIGH 82	3	40-0082		HALL	10
	PALMER 49	3	61-0049		MERRICK	07
	LOUP CITY 1	3	82-0001		SHERMAN	10

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
48 JEFFERSON					
School District Name					
FAIRBURY 8	3	48-0008		JEFFERSON	05
TRI COUNTY 300	3	48-0300		JEFFERSON	05
MERIDIAN 303	3	48-0303		JEFFERSON	05
DILLER-ODELL 100	3	34-0100		GAGE	05

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
49 JOHNSON						
	STERLING 33	3	49-0033		JOHNSON	04
	JOHNSON CO CENTRAL 50	3	49-0050		JOHNSON	04
	FREEMAN 34	3	34-0034		GAGE	05
	JOHNSON-BROCK 23	3	64-0023		NEMAHA	04
	SYRACUSE-DUNBAR-AVOCA 27	3	66-0027		OTOE	04
	LEWISTON 69	3	67-0069		PAWNEE	04
	HUMBOLDT TABLERK STEINAUER 70	3	74-0070		RICHARDSON	04

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
50 KEARNEY						
	WILCOX-HILDRETH 1	3	50-0001		KEARNEY	11
	AXTELL R1	3	50-0501		KEARNEY	11
	MINDEN R3	3	50-0503		KEARNEY	11
	KENESAW 3	3	01-0003		ADAMS	09
	ADAMS CENTRAL HIGH 90	3	01-0090		ADAMS	09
	SILVER LAKE 123	3	01-0123		ADAMS	09
	GIBBON 2	3	10-0002		BUFFALO	10
	KEARNEY 7	3	10-0007		BUFFALO	10
	SHELTON 19	3	10-0019		BUFFALO	10

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
51 KEITH						
	OGALLALA 1	3	51-0001		KEITH	16
	PAXTON 6	3	51-0006		KEITH	16
	ARTHUR CO HIGH 500	3	03-0500		ARTHUR	16
	SOUTH PLATTE 95	3	25-0095		DEUEL	16
	GARDEN CO HIGH 1	3	35-0001		GARDEN	13
	PERKINS COUNTY SCHOOLS 20	3	68-0020		PERKINS	16

Nebraska Department of Revenue, Property Assessment Division
SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026

June 16, 2025
(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
52	KEYA PAHA					
	KEYA PAHA CO HIGH 100	3	52-0100		KEYA PAHA	17

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
53 KIMBALL						
	KIMBALL 1	3	53-0001		KIMBALL	13
	POTTER-DIX 9	3	17-0009		CHEYENNE	13

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
54 KNOX						
	CREIGHTON 13	3	54-0013		KNOX	01
	CROFTON 96	3	54-0096		KNOX	01
	NIOBRARA 1R	3	54-0501		KNOX	01
	ISANTI C5	3	54-0505		KNOX	01
	WAUSA 76R	3	54-0576		KNOX	01
	VERDIGRE 83R	3	54-0583		KNOX	01
	BLOOMFIELD 86R	3	54-0586		KNOX	01
	SUMMERLAND 115	3	02-0115		ANTELOPE	08
	BOYD COUNTY SCH 51	3	08-0051		BOYD	08
	PLAINVIEW 5	3	70-0005		PIERCE	08
	OSMOND 42R	3	70-0542		PIERCE	08

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
55 LANCASTER						
	LINCOLN 1	4	55-0001		LANCASTER	18
	WAVERLY 145	3	55-0145		LANCASTER	06
	MALCOLM 148	3	55-0148		LANCASTER	06
	NORRIS 160	3	55-0160		LANCASTER	06
	RAYMOND CENTRAL 161	3	55-0161		LANCASTER	02
	FREEMAN 34	3	34-0034		GAGE	05
	PALMYRA OR1	3	66-0501		OTOE	04
	CRETE 2	3	76-0002		SALINE	06
	WILBER-CLATONIA 82	3	76-0082		SALINE	06
	MILFORD 5	3	80-0005		SEWARD	06

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
56 LINCOLN						
	NORTH PLATTE 1	3	56-0001		LINCOLN	16
	BRADY 6	3	56-0006		LINCOLN	16
	MAXWELL 7	3	56-0007		LINCOLN	16
	HERSHEY 37	3	56-0037		LINCOLN	16
	SUTHERLAND 55	3	56-0055		LINCOLN	16
	WALLACE 65R	3	56-0565		LINCOLN	16
	ARNOLD 89	3	21-0089		CUSTER	10
	GOTHENBURG 20	3	24-0020		DAWSON	10
	MAYWOOD 46	3	32-0046		FRONTIER	15
	EUSTIS-FARNAM 95	3	32-0095		FRONTIER	11
	MEDICINE VALLEY 125	3	32-0125		FRONTIER	15
	PAXTON 6	3	51-0006		KEITH	16
	STAPLETON R1	3	57-0501		LOGAN	16
	MCPHERSON CO HIGH 90	3	60-0090		MCPHERSON	16
	PERKINS COUNTY SCHOOLS 20	3	68-0020		PERKINS	16

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
57 LOGAN						
	STAPLETON R1	3	57-0501		LOGAN	16
	SANDHILLS 71	3	05-0071		BLAINE	10
	ARNOLD 89	3	21-0089		CUSTER	10

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
58 LOUP						
	LOUP CO 25	3	58-0025		LOUP	10
	SANDHILLS 71	3	05-0071		BLAINE	10
	SARGENT 84	3	21-0084		CUSTER	10

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
59 MADISON						
	MADISON 1	3	59-0001		MADISON	08
	NORFOLK 2	3	59-0002		MADISON	08
	BATTLE CREEK 5	3	59-0005		MADISON	08
	NEWMAN GROVE 13	3	59-0013		MADISON	08
	ELKHORN VALLEY 80	3	59-0080		MADISON	08
	HUMPHREY 67	3	71-0067		PLATTE	07

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
60 MCPHERSON					
MCPHERSON CO HIGH 90	3	60-0090		MCPHERSON	16
ARTHUR CO HIGH 500	3	03-0500		ARTHUR	16
STAPLETON R1	3	57-0501		LOGAN	16

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
61 MERRICK						
	CENTRAL CITY 4	3	61-0004		MERRICK	07
	PALMER 49	3	61-0049		MERRICK	07
	GRAND ISLAND 2	3	40-0002		HALL	10
	NORTHWEST HIGH 82	3	40-0082		HALL	10
	FULLERTON 1	3	63-0001		NANCE	07
	TWIN RIVER 30	3	63-0030		NANCE	07
	HIGH PLAINS COMMUNITY 75	3	72-0075		POLK	07

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
62 MORRILL						
	BAYARD 21	3	62-0021		MORRILL	13
	BRIDGEPORT 63	3	62-0063		MORRILL	13
	BANNER 1	3	04-0001		BANNER	13
	ALLIANCE 6	3	07-0006		BOX BUTTE	13
	LEYTON 3	3	17-0003		CHEYENNE	13
	GARDEN CO HIGH 1	3	35-0001		GARDEN	13
	SCOTTSBLUFF 32	3	79-0032		SCOTTS BLUFF	13

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
63 NANCE						
	FULLERTON 1	3	63-0001		NANCE	07
	TWIN RIVER 30	3	63-0030		NANCE	07
	ST EDWARD 17	3	06-0017		BOONE	07
	RIVERSIDE 75	3	06-0075		BOONE	10
	CENTRAL VALLEY 60	3	39-0060		GREELEY	10
	PALMER 49	3	61-0049		MERRICK	07
	HIGH PLAINS COMMUNITY 75	3	72-0075		POLK	07

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
64 NEMAHA						
	JOHNSON-BROCK 23	3	64-0023		NEMAHA	04
	AUBURN 29	3	64-0029		NEMAHA	04
	JOHNSON CO CENTRAL 50	3	49-0050		JOHNSON	04
	NEBRASKA CITY 111	3	66-0111		OTOE	04
	FALLS CITY 56	3	74-0056		RICHARDSON	04
	HUMBOLDT TABLERK STEINAUER 70	3	74-0070		RICHARDSON	04

June 16, 2025
(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
65	NUCKOLLS						
		LAWRENCE/NELSON 5 (SoCtrlUnif5)	3	65-0005	65-2005 U	NUCKOLLS	09
		SUPERIOR 11	3	65-0011		NUCKOLLS	09
		SANDY CREEK 1C (SoCentrl NE Unf5)	3	18-0501	65-2005 U	CLAY	09
		DAVENPORT 47 (Brun-Davenpt Unif)	3	85-0047	85-2001 U	THAYER	05
		DESHLER 60	3	85-0060		THAYER	05
		THAYER CENTRAL COMM 70	3	85-0070		THAYER	05
		SOUTH CENTRAL NE UNIFIED DIST 5	3		65-2005 U	NUCKOLLS	
		BRUNING-DAVENPORT UNIFIED SYSTE	3		85-2001 U	THAYER	

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
School District Name						
66	OTOE					
	SYRACUSE-DUNBAR-AVOCA 27	3	66-0027		OTOE	04
	NEBRASKA CITY 111	3	66-0111		OTOE	04
	PALMYRA OR1	3	66-0501		OTOE	04
	CONESTOGA 56	3	13-0056		CASS	03
	ELMWOOD-MURDOCK 97	3	13-0097		CASS	03
	FREEMAN 34	3	34-0034		GAGE	05
	STERLING 33	3	49-0033		JOHNSON	04
	JOHNSON CO CENTRAL 50	3	49-0050		JOHNSON	04
	WAVERLY 145	3	55-0145		LANCASTER	06
	NORRIS 160	3	55-0160		LANCASTER	06
	JOHNSON-BROCK 23	3	64-0023		NEMAHA	04

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
67 PAWNEE						
	PAWNEE CITY 1	3	67-0001		PAWNEE	04
	LEWISTON 69	3	67-0069		PAWNEE	04
	SOUTHERN 1	3	34-0001		GAGE	05
	DILLER-ODELL 100	3	34-0100		GAGE	05
	JOHNSON CO CENTRAL 50	3	49-0050		JOHNSON	04
	JOHNSON-BROCK 23	3	64-0023		NEMAHA	04
	HUMBOLDT TABLERK STEINAUER 70	3	74-0070		RICHARDSON	04

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
68 PERKINS						
	PERKINS COUNTY SCHOOLS 20	3	68-0020		PERKINS	16
	SOUTH PLATTE 95	3	25-0095		DEUEL	16
	HAYES CENTER 79	3	43-0079		HAYES	15
	OGALLALA 1	3	51-0001		KEITH	16
	PAXTON 6	3	51-0006		KEITH	16
	WALLACE 65R	3	56-0565		LINCOLN	16

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
69 PHELPS						
	HOLDREGE 44	3	69-0044		PHELPS	11
	BERTRAND 54	3	69-0054		PHELPS	11
	LOOMIS 55	3	69-0055		PHELPS	11
	KEARNEY 7	3	10-0007		BUFFALO	10
	ELM CREEK 9	3	10-0009		BUFFALO	10
	OVERTON 4	3	24-0004		DAWSON	10
	WILCOX-HILDRETH 1	3	50-0001		KEARNEY	11
	AXTELL R1	3	50-0501		KEARNEY	11

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
70 PIERCE						
	PIERCE 2	3	70-0002		PIERCE	08
	PLAINVIEW 5	3	70-0005		PIERCE	08
	OSMOND 42R	3	70-0542		PIERCE	08
	NELIGH-OAKDALE 9	3	02-0009		ANTELOPE	08
	RANDOLPH 45	3	14-0045		CEDAR	01
	CREIGHTON 13	3	54-0013		KNOX	01
	WAUSA 76R	3	54-0576		KNOX	01
	NORFOLK 2	3	59-0002		MADISON	08
	BATTLE CREEK 5	3	59-0005		MADISON	08
	ELKHORN VALLEY 80	3	59-0080		MADISON	08

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
71 PLATTE						
	COLUMBUS 1	3	71-0001		PLATTE	07
	LAKEVIEW COMMUNITY 5	3	71-0005		PLATTE	07
	HUMPHREY 67	3	71-0067		PLATTE	07
	ST EDWARD 17	3	06-0017		BOONE	07
	DAVID CITY 56	3	12-0056		BUTLER	07
	LEIGH 39	3	19-0039		COLFAX	07
	CLARKSON 58	3	19-0058		COLFAX	07
	MADISON 1	3	59-0001		MADISON	08
	NEWMAN GROVE 13	3	59-0013		MADISON	08
	TWIN RIVER 30	3	63-0030		NANCE	07

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
72 POLK						
	CROSS COUNTY 15	3	72-0015		POLK	07
	OSCEOLA 19	3	72-0019		POLK	07
	SHELBY-RISING CITY 32	3	72-0032		POLK	07
	HIGH PLAINS COMMUNITY 75	3	72-0075		POLK	07
	TWIN RIVER 30	3	63-0030		NANCE	07
	COLUMBUS 1	3	71-0001		PLATTE	07
	CENTENNIAL 67R	3	80-0567		SEWARD	06

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
73 RED WILLOW						
	MCCOOK 17	3	73-0017		RED WILLOW	15
	SOUTHWEST 179	3	73-0179		RED WILLOW	15
	CAMBRIDGE 21	3	33-0021		FURNAS	11
	HITCHCOCK COUNTY SCHOOLS 70	3	44-0070		HITCHCOCK	15

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
74 RICHARDSON						
	FALLS CITY 56	3	74-0056		RICHARDSON	04
	HUMBOLDT TABLERK STEINAUER 70	3	74-0070		RICHARDSON	04
	JOHNSON-BROCK 23	3	64-0023		NEMAHA	04
	AUBURN 29	3	64-0029		NEMAHA	04
	PAWNEE CITY 1	3	67-0001		PAWNEE	04

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
75 ROCK						
	ROCK CO HIGH 100	3	75-0100		ROCK	17
	AINSWORTH 10	3	09-0010		BROWN	17

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
76 SALINE						
	CRETE 2	3	76-0002		SALINE	06
	DORCHESTER 44	3	76-0044		SALINE	06
	WILBER-CLATONIA 82	3	76-0082		SALINE	06
	EXETER-MILLIGAN-FRIEND 90	3	76-0090		SALINE	06
	TRI COUNTY 300	3	48-0300		JEFFERSON	05
	MERIDIAN 303	3	48-0303		JEFFERSON	05
	MILFORD 5	3	80-0005		SEWARD	06

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
77 SARPY						
	BELLEVUE 1	3	77-0001	00-9000 L	SARPY	03
	PAPILLION-LAVISTA 27	3	77-0027	00-9000 L	SARPY	03
	GRETNA 37	3	77-0037	00-9000 L	SARPY	03
	SPRINGFIELD PLATTEVIEW 46	3	77-0046	00-9000 L	SARPY	03
	LOUISVILLE 32	3	13-0032		CASS	03
	OMAHA 1	5	28-0001	00-9000 L	DOUGLAS	19
	MILLARD 17	3	28-0017	00-9000 L	DOUGLAS	03
	ASHLAND-GREENWOOD 1	3	78-0001		SAUNDERS	02
	LEARNING COMM. DOUGLAS & SARPY	0	00-9000	L		

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
78 SAUNDERS						
	ASHLAND-GREENWOOD 1	3	78-0001		SAUNDERS	02
	YUTAN 9	3	78-0009		SAUNDERS	02
	WAHOO 39	3	78-0039		SAUNDERS	02
	MEAD 72	3	78-0072		SAUNDERS	02
	CEDAR BLUFFS 107	3	78-0107		SAUNDERS	02
	DAVID CITY 56	3	12-0056		BUTLER	07
	EAST BUTLER 2R	3	12-0502		BUTLER	07
	SCHUYLER CENTRAL HIGH 123	3	19-0123		COLFAX	07
	FREMONT 1	3	27-0001		DODGE	02
	NORTH BEND CENTRAL 595	3	27-0595		DODGE	02
	WAVERLY 145	3	55-0145		LANCASTER	06
	RAYMOND CENTRAL 161	3	55-0161		LANCASTER	02

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
79 SCOTTS BLUFF						
	MINATARE 2	3	79-0002		SCOTTS BLUFF	13
	MORRILL 11	3	79-0011		SCOTTS BLUFF	13
	GERING 16	3	79-0016		SCOTTS BLUFF	13
	MITCHELL 31	3	79-0031		SCOTTS BLUFF	13
	SCOTTSBLUFF 32	3	79-0032		SCOTTS BLUFF	13
	BANNER 1	3	04-0001		BANNER	13
	BAYARD 21	3	62-0021		MORRILL	13

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
80 SEWARD						
	MILFORD 5	3	80-0005		SEWARD	06
	SEWARD 9	3	80-0009		SEWARD	06
	CENTENNIAL 67R	3	80-0567		SEWARD	06
	DAVID CITY 56	3	12-0056		BUTLER	07
	EAST BUTLER 2R	3	12-0502		BUTLER	07
	EXETER-MILLIGAN-FRIEND 90	3	76-0090		SALINE	06
	MALCOLM 148	3	55-0148		LANCASTER	06
	RAYMOND CENTRAL 161	3	55-0161		LANCASTER	02
	CRETE 2	3	76-0002		SALINE	06
	DORCHESTER 44	3	76-0044		SALINE	06

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
81 SHERIDAN						
	HAY SPRINGS 3	3	81-0003		SHERIDAN	13
	GORDON-RUSHVILLE HIGH 10	3	81-0010		SHERIDAN	13
	ALLIANCE 6	3	07-0006		BOX BUTTE	13
	HEMINGFORD 10	3	07-0010		BOX BUTTE	13
	CHADRON 2	3	23-0002		DAWES	13
	HYANNIS 11	3	38-0011		GRANT	16

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
82 SHERMAN						
	LOUP CITY 1	3	82-0001		SHERMAN	10
	LITCHFIELD 15	3	82-0015		SHERMAN	10
	RAVENNA 69	3	10-0069		BUFFALO	10
	PLEASANTON 105	3	10-0105		BUFFALO	10
	CENTRAL VALLEY 60	3	39-0060		GREELEY	10
	CENTURA 100	3	47-0100		HOWARD	10
	ELBA 103	3	47-0103		HOWARD	10
	ARCADIA 21	3	88-0021		VALLEY	10

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
83 SIOUX						
	SIOUX CO HIGH 500	3	83-0500		SIOUX	13
	CRAWFORD 71	3	23-0071		DAWES	13
	MORRILL 11	3	79-0011		SCOTTS BLUFF	13
	MITCHELL 31	3	79-0031		SCOTTS BLUFF	13

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
84 STANTON						
	STANTON 3	3	84-0003		STANTON	08
	LEIGH 39	3	19-0039		COLFAX	07
	CLARKSON 58	3	19-0058		COLFAX	07
	HOWELLS-DODGE 70	3	19-0070		COLFAX	07
	WISNER-PILGER 30	3	20-0030		CUMING	02
	MADISON 1	3	59-0001		MADISON	08
	NORFOLK 2	3	59-0002		MADISON	08
	WINSIDE 595	3	90-0595		WAYNE	01

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
85 THAYER						
	DAVENPORT 47 (Brun-Davenpt Unif)	3	85-0047	85-2001 U	THAYER	05
	DESHLER 60	3	85-0060		THAYER	05
	THAYER CENTRAL COMM 70	3	85-0070		THAYER	05
	BRUNING 94 (Brun-Davenpt Unif)	3	85-0094	85-2001 U	THAYER	05
	SHICKLEY 54	3	30-0054		FILLMORE	06
	FAIRBURY 8	3	48-0008		JEFFERSON	05
	MERIDIAN 303	3	48-0303		JEFFERSON	05
	SUPERIOR 11	3	65-0011		NUCKOLLS	09
	BRUNING-DAVENPORT UNIFIED SYSTE	3		85-2001 U	THAYER	

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
86	THOMAS					
	THEDFORD HIGH 1	3	86-0001		THOMAS	16
	SANDHILLS 71	3	05-0071		BLAINE	10
	MULLEN 1	3	46-0001		HOOKE	16

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
87 THURSTON						
	PENDER 1	3	87-0001		THURSTON	01
	WALTHILL 13	3	87-0013		THURSTON	01
	UMO N HO NATION SCH 16	3	87-0016		THURSTON	01
	WINNEBAGO 17	3	87-0017		THURSTON	01
	LYONS-DECATUR NORTHEAST 20	3	11-0020		BURT	02
	BANCROFT-ROSALIE 20	3	20-0020		CUMING	02
	HOMER 31	3	22-0031		DAKOTA	01
	EMERSON-HUBBARD 561	3	26-0561		DIXON	01
	WAKEFIELD 60R	3	90-0560		WAYNE	01

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
88 VALLEY					
ORD 5	3	88-0005		VALLEY	10
ARCADIA 21	3	88-0021		VALLEY	10
BURWELL HIGH 100	3	36-0100		GARFIELD	10
CENTRAL VALLEY 60	3	39-0060		GREELEY	10
LOUP CITY 1	3	82-0001		SHERMAN	10

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
89 WASHINGTON						
	BLAIR 1	3	89-0001		WASHINGTON	03
	FORT CALHOUN 3	3	89-0003		WASHINGTON	03
	ARLINGTON 24	3	89-0024		WASHINGTON	03
	TEKAMAH-HERMAN 1	3	11-0001		BURT	02
	LOGAN VIEW 594	3	27-0594		DODGE	02
	BENNINGTON 59	3	28-0059	00-9000 L	DOUGLAS	03
	LEARNING COMM. DOUGLAS & SARPY	0	00-9000	L		

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
School District Name					
90 WAYNE					
WAYNE 17	3	90-0017		WAYNE	01
WAKEFIELD 60R	3	90-0560		WAYNE	01
WINSIDE 595	3	90-0595		WAYNE	01
RANDOLPH 45	3	14-0045		CEDAR	01
LAUREL-CONCORD-COLERIDGE 54	3	14-0054		CEDAR	01
WISNER-PILGER 30	3	20-0030		CUMING	02
NORFOLK 2	3	59-0002		MADISON	08
PIERCE 2	3	70-0002		PIERCE	08
PENDER 1	3	87-0001		THURSTON	01

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
91	WEBSTER					
	RED CLOUD 2	3	91-0002		WEBSTER	09
	BLUE HILL 74	3	91-0074		WEBSTER	09
	ADAMS CENTRAL HIGH 90	3	01-0090		ADAMS	09
	SILVER LAKE 123	3	01-0123		ADAMS	09
	LAWRENCE/NELSON 5 (SoCntrlUf5)	3	65-0005	65-2005 U	NUCKOLLS	09
	SUPERIOR 11	3	65-0011		NUCKOLLS	09
	SOUTH CENTRAL NE UNIFIED DIST 5	3		65-2005 U	NUCKOLLS	

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
92 WHEELER						
	WHEELER CENTRAL 45	3	92-0045		WHEELER	08
	ELGIN 18	3	02-0018		ANTELOPE	08
	SUMMERLAND 115	3	02-0115		ANTELOPE	08
	RIVERSIDE 75	3	06-0075		BOONE	10
	CHAMBERS 137	3	45-0137		HOLT	08

Nebraska Department of Revenue, Property Assessment Division**SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026****June 16, 2025**

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

Co# County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
School District Name					
93 YORK					
YORK 12	3	93-0012		YORK	06
MCCOOL JUNCTION 83	3	93-0083		YORK	06
HEARTLAND 96	3	93-0096		YORK	06
SUTTON 2	3	18-0002		CLAY	09
EXETER-MILLIGAN-FRIEND 90	3	76-0090		SALINE	06
HAMPTON 91	3	41-0091		HAMILTON	09
CROSS COUNTY 15	3	72-0015		POLK	07
HIGH PLAINS COMMUNITY 75	3	72-0075		POLK	07
CENTENNIAL 67R	3	80-0567		SEWARD	06

Nebraska Department of Revenue, Property Assessment Division

SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2025- JUNE 2026

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations

Class 3 less than 150,000; Class 4 with primary class city; Class 5 with metropolitan city

June 16, 2025

(destroy all previous lists)

Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County of School District	ESU
School District Name						