

School District and Educational Service Unit (ESU) Changes, by County, Effective for 2026-2027
Nebraska Department of Revenue, Property Assessment Division

See "Assessor Procedures for Recording School Districts Codes". Prior to certification of value August 20, update the following:

June 15, 2026

- 1) individual taxing entities and electronic files, for example, taxing unit, fund, or taxing authority file,
- 2) consolidated tax districts and electronic files (for example, tax district file,
- 3) individual assessment records for real property , personal property, public service entities, and railroad companies, and
- 4) update any sales file records, if applicable. Please contact your field liaison for assistance on school district/code changes for sales in the state sales file.

Prior Year July 2025 - June 2026:						Current Year July 2026 - June 2027:				
Co#	County	Base School District	Class	Base School code	ESU	Explanation for Change	Base School District	Class	Base School code	ESU
*** NO SCHOOL DISTRICT DISSOLUTIONS OR MERGERS FOR 2026-2027 ***										
Other Changes, Land Transfers (county officials notified by Dept. of Education)										
77	Sarpy	One land transfer involved in 77-0046 and Sarpy 27-0027 both in ESU 3								

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