

School District and Educational Service Unit (ESU) Changes, by County, Effective for 2025-2026
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:

6/16/2025

- 1) individual taxing entities and electronic files, for example, taxing authority file, fund file, or taxing unit
- 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 2024 - June 2025:							Current Year July 2025 - June 2026:					
Co#	County	Base School District	Class	Base School code	Unified code	ESU	Explanation for Change	Base School District	Class	Base School code	Unified code	ESU
30	FILLMORE	EXETER-MILLIGAN 1	3	30-0001		6	Dissolved/merged new school district>	EXETER-MILLIGAN-FRIEND	3	76-0090		6
30	FILLMORE	FRIEND 68	3	76-0068		6	Dissolved/merged new school district>	EXETER-MILLIGAN-FRIEND	3	76-0090		6
76	SALINE	EXETER-MILLIGAN 1	3	30-0001		6	Dissolved/merged new school district>	EXETER-MILLIGAN-FRIEND	3	76-0090		6
76	SALINE	FRIEND 68	3	76-0068		6	Dissolved/merged new school district>	EXETER-MILLIGAN-FRIEND	3	76-0090		6
80	SEWARD	EXETER-MILLIGAN 1	3	30-0001		6	Dissolved/merged new school district>	EXETER-MILLIGAN-FRIEND	3	76-0090		6
80	SEWARD	FRIEND 68	3	76-0068		6	Dissolved/merged new school district>	EXETER-MILLIGAN-FRIEND	3	76-0090		6
93	YORK	EXETER-MILLIGAN 1	3	30-0001		6	Dissolved/merged new school district>	EXETER-MILLIGAN-FRIEND	3	76-0090		6

Other Changes, Land Transfers (county officials notified by Dept. of Education)

77 **SARPY** Two land transfers involving 77-0046 Springfield Platteville 46 and 77-0027 La Vista 27
 Note: The ESU for these respective parcels remains ESU 3.