

Nebraska Department of Revenue Property Assessment Division
2026 School Adjusted Values by School System, for use in 2026-2027 state aid calculations
Certified to Dept. of Education October 9, 2026, pursuant to [Neb. Rev. Stat. § 79-1016](#)

School System Name	(sorted by) System Code	Class	2026 Unadjusted System Value	Adjustment Amount	% Adjustment Amount of Unadjusted	2026 Adjusted System Value
KENESAW 3	01-0003	3	626,646,413	13,508,456	2.156%	640,154,869
HASTINGS 18	01-0018	3	1,976,846,636	18,554,561	0.939%	1,995,401,197
ADAMS CENTRAL HIGH 90	01-0090	3	2,638,296,426	43,071,936	1.633%	2,681,368,362
SILVER LAKE 123	01-0123	3	1,087,102,772	23,239,595	2.138%	1,110,342,367
NELIGH-OAKDALE 9	02-0009	3	823,524,425	15,220,547	1.848%	838,744,972
ELGIN 18	02-0018	3	1,081,599,571	20,121,101	1.860%	1,101,720,672
SUMMERLAND 115	02-0115	3	1,615,724,780	26,072,346	1.614%	1,641,797,126
ARTHUR CO HIGH 500	03-0500	3	307,194,297	-336	0.000%	307,193,961
BANNER 1	04-0001	3	409,360,137	10,607,681	2.591%	419,967,818
SANDHILLS 71	05-0071	3	526,831,568	14,977,076	2.843%	541,808,644
BOONE CENTRAL 1	06-0001	3	2,246,370,161	4,049,084	0.180%	2,250,419,245
ST EDWARD 17	06-0017	3	652,371,650	3,917,773	0.601%	656,289,423
RIVERSIDE 75	06-0075	3	1,256,061,720	10,917,184	0.869%	1,266,978,904
ALLIANCE 6	07-0006	3	1,525,514,030	9,215,128	0.604%	1,534,729,158
HEMINGFORD 10	07-0010	3	918,550,711	15,560,293	1.694%	934,111,004
BOYD COUNTY SCH 51	08-0051	3	979,604,648	2,215,442	0.226%	981,820,090
AINSWORTH 10	09-0010	3	1,216,412,103	-31,661,340	-2.603%	1,184,750,763
GIBBON 2	10-0002	3	860,907,478	-4,207,065	-0.489%	856,700,413
KEARNEY 7	10-0007	3	5,853,099,852	140,124,869	2.394%	5,993,224,721
ELM CREEK 9	10-0009	3	596,236,142	2,862,613	0.480%	599,098,755
SHELTON 19	10-0019	3	512,975,833	-4,298,832	-0.838%	508,677,001
RAVENNA 69	10-0069	3	991,922,399	-10,537,469	-1.062%	981,384,930
PLEASANTON 105	10-0105	3	584,090,607	-8,119,704	-1.390%	575,970,903
AMHERST 119	10-0119	3	537,262,270	-8,883,354	-1.653%	528,378,916
TEKAMAH-HERMAN 1	11-0001	3	1,270,331,077	31,148,482	2.452%	1,301,479,559
OAKLAND-CRAIG 14	11-0014	3	744,379,525	16,393,768	2.202%	760,773,293
LYONS-DECATUR NORTHEAST 20	11-0020	3	735,306,851	16,416,318	2.233%	751,723,169
DAVID CITY 56	12-0056	3	1,990,484,903	46,505,273	2.336%	2,036,990,176
EAST BUTLER 2R	12-0502	3	1,363,382,264	27,536,630	2.020%	1,390,918,894
PLATTSMOUTH 1	13-0001	3	1,238,571,413	45,881,567	3.704%	1,284,452,980
WEeping WATER 22	13-0022	3	522,081,374	15,376,538	2.945%	537,457,912
LOUISVILLE 32	13-0032	3	830,152,658	27,122,700	3.267%	857,275,358
CONESTOGA 56	13-0056	3	1,207,288,827	42,751,500	3.541%	1,250,040,327
ELMWOOD-MURDOCK 97	13-0097	3	669,479,227	20,453,332	3.055%	689,932,559
HARTINGTON-NEWCASTLE 8	14-0008	3	1,775,850,952	19,247,861	1.084%	1,795,098,813
RANDOLPH 45	14-0045	3	1,154,735,092	4,115,779	0.356%	1,158,850,871
LAUREL-CONCORD-COLERIDGE 54	14-0054	3	1,616,360,956	13,803,594	0.854%	1,630,164,550
WYNOT 101	14-0101	3	299,059,220	2,652,156	0.887%	301,711,376
CHASE COUNTY SCHOOLS 10	15-0010	3	1,764,405,822	9,727,974	0.551%	1,774,133,796
WAUNETA-PALISADE 536	15-0536	3	557,686,228	3,238,512	0.581%	560,924,740
VALENTINE HIGH 6	16-0006	3	2,029,637,761	40,254,376	1.983%	2,069,892,137
CODY-KILGORE 30	16-0030	3	284,175,130	6,466,921	2.276%	290,642,051
SIDNEY 1	17-0001	3	916,304,497	19,596,637	2.139%	935,901,134
LEYTON 3	17-0003	3	491,970,051	10,125,465	2.058%	502,095,516
POTTER-DIX 9	17-0009	3	433,294,350	9,007,266	2.079%	442,301,616
SUTTON 2	18-0002	3	1,093,795,155	16,689,826	1.526%	1,110,484,981
HARVARD 11	18-0011	3	524,617,436	7,031,689	1.340%	531,649,125
SANDY CREEK 1C	18-0501	3	1,443,247,803	18,068,026	1.252%	1,461,315,829
LEIGH 39	19-0039	3	663,825,531	2,074,117	0.312%	665,899,648
CLARKSON 58	19-0058	3	631,577,594	-269,717	-0.043%	631,307,877
HOWELLS-DODGE 70	19-0070	3	1,105,640,378	6,702,062	0.606%	1,112,342,440
SCHUYLER CENTRAL HIGH 123	19-0123	3	2,106,027,494	45,472,620	2.159%	2,151,500,114
WEST POINT 1	20-0001	3	2,116,367,917	10,102,915	0.477%	2,126,470,832
BANCROFT-ROSALIE 20	20-0020	3	647,464,620	4,689,747	0.724%	652,154,367
WISNER-PILGER 30	20-0030	3	1,415,317,565	-8,093,969	-0.572%	1,407,223,596
ANSELMO-MERNA 15	21-0015	3	740,873,254	15,853,559	2.140%	756,726,813

Note: For purposes of state aid value, agricultural land is adjusted to 72% and all other real property is adjusted to 96%, per section 79-1016.

Nebraska Department of Revenue Property Assessment Division
2026 School Adjusted Values by School System, for use in 2026-2027 state aid calculations
Certified to Dept. of Education October 9, 2026, pursuant to [Neb. Rev. Stat. § 79-1016](#)

School System Name	(sorted by) System Code	Class	2026 Unadjusted System Value	Adjustment Amount	% Adjustment Amount of Unadjusted	2026 Adjusted System Value
BROKEN BOW 25	21-0025	3	1,169,146,282	15,818,751	1.353%	1,184,965,033
ANSLEY 44	21-0044	3	442,659,041	9,119,024	2.060%	451,778,065
SARGENT 84	21-0084	3	439,030,892	10,336,163	2.354%	449,367,055
ARNOLD 89	21-0089	3	551,827,800	12,554,648	2.275%	564,382,448
CALLAWAY 180	21-0180	3	601,533,839	13,302,321	2.211%	614,836,160
SO SIOUX CITY 11	22-0011	3	1,798,719,756	-9,248,549	-0.514%	1,789,471,207
HOMER 31	22-0031	3	651,822,752	5,305,244	0.814%	657,127,996
CHADRON 2	23-0002	3	810,228,831	-498,083	-0.061%	809,730,748
CRAWFORD 71	23-0071	3	325,138,145	-367,385	-0.113%	324,770,760
LEXINGTON 1	24-0001	3	1,662,186,586	14,554,120	0.876%	1,676,740,706
OVERTON 4	24-0004	3	516,169,102	9,409,696	1.823%	525,578,798
COZAD 11	24-0011	3	1,243,938,588	18,352,465	1.475%	1,262,291,053
GOTHENBURG 20	24-0020	3	1,232,660,075	17,121,698	1.389%	1,249,781,773
SUMNER-EDDYVILLE-MILLER 101	24-0101	3	544,588,507	6,705,720	1.231%	551,294,227
CREEK VALLEY 25	25-0025	3	599,423,484	7,735,488	1.290%	607,158,972
SOUTH PLATTE 95	25-0095	3	649,571,429	5,668,838	0.873%	655,240,267
PONCA 1	26-0001	3	731,681,149	10,139,504	1.386%	741,820,653
ALLEN 70	26-0070	3	551,466,860	12,361,790	2.242%	563,828,650
EMERSON-HUBBARD 561	26-0561	3	742,298,201	10,101,856	1.361%	752,400,057
FREMONT 1	27-0001	3	4,350,496,801	52,181,448	1.199%	4,402,678,249
SCRIBNER-SNYDER 62	27-0062	3	721,110,959	2,036,612	0.282%	723,147,571
LOGAN VIEW 594	27-0594	3	1,299,087,377	10,902,389	0.839%	1,309,989,766
NORTH BEND CENTRAL 595	27-0595	3	1,653,529,323	9,376,175	0.567%	1,662,905,498
OMAHA 1	28-0001	5	38,086,648,199	630,931,120	1.657%	38,717,579,319
ELKHORN 10	28-0010	3	12,755,495,735	238,638,254	1.871%	12,994,133,989
DOUGLAS CO. WEST COMMUNITY 15	28-0015	3	2,086,258,655	38,651,504	1.853%	2,124,910,159
MILLARD 17	28-0017	3	17,995,486,699	271,991,241	1.511%	18,267,477,940
RALSTON 54	28-0054	3	2,761,367,255	38,763,198	1.404%	2,800,130,453
BENNINGTON 59	28-0059	3	3,390,223,538	70,097,791	2.068%	3,460,321,329
WESTSIDE 66	28-0066	3	5,361,828,600	93,243,130	1.739%	5,455,071,730
DUNDY CO 117	29-0117	3	1,251,411,749	12,211,406	0.976%	1,263,623,155
FILLMORE CO. DIST 25	30-0025	3	1,517,965,358	32,310,908	2.129%	1,550,276,266
SHICKLEY 54	30-0054	3	688,346,732	14,875,076	2.161%	703,221,808
FRANKLIN R6	31-0506	3	595,091,802	3,815,308	0.641%	598,907,110
MAYWOOD 46	32-0046	3	507,750,350	5,252,860	1.035%	513,003,210
EUSTIS-FARNAM 95	32-0095	3	646,104,072	4,314,853	0.668%	650,418,925
MEDICINE VALLEY 125	32-0125	3	418,798,866	2,277,578	0.544%	421,076,444
ARAPAHOE 18	33-0018	3	717,350,217	362,720	0.051%	717,712,937
CAMBRIDGE 21	33-0021	3	519,634,401	2,494,476	0.480%	522,128,877
SOUTHERN VALLEY 540	33-0540	3	1,181,102,616	13,085,284	1.108%	1,194,187,900
SOUTHERN 1	34-0001	3	647,032,819	90,522	0.014%	647,123,341
BEATRICE 15	34-0015	3	2,140,521,481	164,866	0.008%	2,140,686,347
FREEMAN 34	34-0034	3	901,927,290	1,218,949	0.135%	903,146,239
DILLER-ODELL 100	34-0100	3	842,024,134	164,551	0.020%	842,188,685
GARDEN CO HIGH 1	35-0001	3	1,019,068,166	22,614,168	2.219%	1,041,682,334
BURWELL HIGH 100	36-0100	3	699,014,605	-4,309,326	-0.616%	694,705,279
ELWOOD 30	37-0030	3	952,764,070	6,668,887	0.700%	959,432,957
HYANNIS HIGH 11	38-0011	3	874,159,460	11,511,123	1.317%	885,670,583
CENTRAL VALLEY 60	39-0060	3	1,221,404,704	25,524,513	2.090%	1,246,929,217
GRAND ISLAND 2	40-0002	3	5,553,260,476	188,714,359	3.398%	5,741,974,835
NORTHWEST HIGH 82	40-0082	3	1,448,909,122	6,196,584	0.428%	1,455,105,706
WOOD RIVER HIGH 83	40-0083	3	1,095,381,899	-3,035,928	-0.277%	1,092,345,971
DONIPHAN-TRUMBULL 126	40-0126	3	959,978,125	8,278,839	0.862%	968,256,964
GILTNER 2	41-0002	3	503,616,597	10,069,579	1.999%	513,686,176
HAMPTON 91	41-0091	3	499,110,032	9,649,327	1.933%	508,759,359
AURORA 4R	41-0504	3	2,435,023,552	32,995,357	1.355%	2,468,018,909

Note: For purposes of state aid value, agricultural land is adjusted to 72% and all other real property is adjusted to 96%, per section 79-1016.

Nebraska Department of Revenue Property Assessment Division
2026 School Adjusted Values by School System, for use in 2026-2027 state aid calculations
Certified to Dept. of Education October 9, 2026, pursuant to [Neb. Rev. Stat. § 79-1016](#)

School System Name	(sorted by) System Code	Class	2026 Unadjusted System Value	Adjustment Amount	% Adjustment Amount of Unadjusted	2026 Adjusted System Value
ALMA 2	42-0002	3	576,420,371	10,506,485	1.823%	586,926,856
HAYES CENTER 79	43-0079	3	535,801,963	6,143,743	1.147%	541,945,706
HITCHCOCK COUNTY SCHOOLS 70	44-0070	3	617,797,100	-8,357,678	-1.353%	609,439,422
O'NEILL 7	45-0007	3	1,703,159,805	25,945,681	1.523%	1,729,105,486
STUART 44	45-0044	3	289,189,064	4,152,719	1.436%	293,341,783
CHAMBERS 137	45-0137	3	438,057,544	5,149,795	1.176%	443,207,339
WEST HOLT PUBLIC SCH 239	45-0239	3	1,512,159,207	20,785,525	1.375%	1,532,944,732
MULLEN 1	46-0001	3	815,906,548	9,276,573	1.137%	825,183,121
ST PAUL 1	47-0001	3	921,973,773	2,052,761	0.223%	924,026,534
CENTURA 100	47-0100	3	820,379,157	2,183,652	0.266%	822,562,809
ELBA 103	47-0103	3	223,572,413	324,503	0.145%	223,896,916
FAIRBURY 8	48-0008	3	1,663,749,100	-175,170	-0.011%	1,663,573,930
TRI COUNTY 300	48-0300	3	1,222,031,158	3,371,725	0.276%	1,225,402,883
MERIDIAN 303	48-0303	3	593,042,511	3,075,832	0.519%	596,118,343
STERLING 33	49-0033	3	524,483,536	11,937,473	2.276%	536,421,009
JOHNSON CO CENTRAL 50	49-0050	3	1,194,989,675	23,290,005	1.949%	1,218,279,680
WILCOX-HILDRETH 1	50-0001	3	1,044,154,035	16,078,185	1.540%	1,060,232,220
AXTELL R1	50-0501	3	812,510,458	20,078,792	2.471%	832,589,250
MINDEN R3	50-0503	3	1,854,551,288	41,479,320	2.237%	1,896,030,608
OGALLALA 1	51-0001	3	1,845,849,487	40,946,439	2.218%	1,886,795,926
PAXTON 6	51-0006	3	693,266,370	5,168,709	0.746%	698,435,079
KEYA PAHA CO HIGH 100	52-0100	3	774,962,346	10,102,803	1.304%	785,065,149
KIMBALL 1	53-0001	3	1,005,554,779	7,741,914	0.770%	1,013,296,693
CREIGHTON 13	54-0013	3	820,190,634	15,823,726	1.929%	836,014,360
CROFTON 96	54-0096	3	947,782,458	17,529,381	1.850%	965,311,839
NIOBRARA 1R	54-0501	3	343,033,607	6,760,120	1.971%	349,793,727
ISANTI C5	54-0505	3	9,081,290	202,570	2.231%	9,283,860
WAUSA 76R	54-0576	3	579,589,861	5,796,433	1.000%	585,386,294
VERDIGRE 83R	54-0583	3	529,916,763	9,312,351	1.757%	539,229,114
BLOOMFIELD 86R	54-0586	3	1,001,590,970	14,917,316	1.489%	1,016,508,286
LINCOLN 1	55-0001	4	41,871,600,323	-398,540,787	-0.952%	41,473,059,536
WAVERLY 145	55-0145	3	3,071,304,453	3,450,638	0.112%	3,074,755,091
MALCOLM 148	55-0148	3	692,526,437	-4,181,021	-0.604%	688,345,416
NORRIS 160	55-0160	3	2,913,516,665	-19,833,124	-0.681%	2,893,683,541
RAYMOND CENTRAL 161	55-0161	3	1,286,774,800	1,866,925	0.145%	1,288,641,725
NORTH PLATTE 1	56-0001	3	3,607,070,919	31,433,894	0.871%	3,638,504,813
BRADY 6	56-0006	3	449,407,336	8,582,970	1.910%	457,990,306
MAXWELL 7	56-0007	3	441,332,727	8,537,893	1.935%	449,870,620
HERSHEY 37	56-0037	3	734,155,219	13,566,990	1.848%	747,722,209
SUTHERLAND 55	56-0055	3	547,609,820	10,290,367	1.879%	557,900,187
WALLACE 65R	56-0565	3	706,683,403	13,469,776	1.906%	720,153,179
STAPLETON R1	57-0501	3	495,031,504	12,560,790	2.537%	507,592,294
LOUP CO 25	58-0025	3	510,030,504	1,602,522	0.314%	511,633,026
MADISON 1	59-0001	3	1,165,186,573	8,088,134	0.694%	1,173,274,707
NORFOLK 2	59-0002	3	4,405,175,030	29,797,976	0.676%	4,434,973,006
BATTLE CREEK 5	59-0005	3	938,017,357	8,304,132	0.885%	946,321,489
NEWMAN GROVE 13	59-0013	3	896,494,115	8,482,245	0.946%	904,976,360
ELKHORN VALLEY 80	59-0080	3	1,040,393,594	8,491,138	0.816%	1,048,884,732
MCPHERSON CO HIGH 90	60-0090	3	416,821,628	227,795	0.055%	417,049,423
CENTRAL CITY 4	61-0004	3	1,467,846,302	-5,219,266	-0.356%	1,462,627,036
PALMER 49	61-0049	3	434,811,663	70,947	0.016%	434,882,610
BAYARD 21	62-0021	3	431,758,292	8,459,277	1.959%	440,217,569
BRIDGEPORT 63	62-0063	3	818,392,762	13,576,633	1.659%	831,969,395
FULLERTON 1	63-0001	3	751,225,646	8,774,922	1.168%	760,000,568
TWIN RIVER 30	63-0030	3	1,423,477,178	12,468,454	0.876%	1,435,945,632
JOHNSON-BROCK 23	64-0023	3	746,374,293	17,824,413	2.388%	764,198,706

Note: For purposes of state aid value, agricultural land is adjusted to 72% and all other real property is adjusted to 96%, per section 79-1016.

Nebraska Department of Revenue Property Assessment Division
2026 School Adjusted Values by School System, for use in 2026-2027 state aid calculations
Certified to Dept. of Education October 9, 2026, pursuant to [Neb. Rev. Stat. § 79-1016](#)

School System Name	(sorted by) System Code	Class	2026 Unadjusted System Value	Adjustment Amount	% Adjustment Amount of Unadjusted	2026 Adjusted System Value
AUBURN 29	64-0029	3	1,003,785,392	21,966,657	2.188%	1,025,752,049
LAWRENCE/NELSON 5	65-0005	3	596,120,586	13,107,432	2.199%	609,228,018
SUPERIOR 11	65-0011	3	686,033,998	13,209,045	1.925%	699,243,043
SYRACUSE-DUNBAR-AVOCA 27	66-0027	3	1,371,820,017	7,419,588	0.541%	1,379,239,605
NEBRASKA CITY 111	66-0111	3	1,540,676,476	11,263,696	0.731%	1,551,940,172
PALMYRA OR1	66-0501	3	1,010,821,609	-844,571	-0.084%	1,009,977,038
PAWNEE CITY 1	67-0001	3	506,483,797	15,758,864	3.111%	522,242,661
LEWISTON 69	67-0069	3	654,969,776	16,348,570	2.496%	671,318,346
PERKINS COUNTY SCHOOLS 20	68-0020	3	1,668,556,560	11,249,524	0.674%	1,679,806,084
HOLDREGE 44	69-0044	3	1,721,767,167	31,378,493	1.822%	1,753,145,660
BERTRAND 54	69-0054	3	914,980,082	6,593,676	0.721%	921,573,758
LOOMIS 55	69-0055	3	753,615,278	17,946,799	2.381%	771,562,077
PIERCE 2	70-0002	3	1,318,080,196	-19,433,682	-1.474%	1,298,646,514
PLAINVIEW 5	70-0005	3	1,096,609,715	-8,273,294	-0.754%	1,088,336,421
OSMOND 42R	70-0542	3	637,958,302	-13,958,008	-2.188%	624,000,294
COLUMBUS 1	71-0001	3	3,258,281,899	12,890,553	0.396%	3,271,172,452
LAKEVIEW COMMUNITY 5	71-0005	3	2,210,720,749	19,385,677	0.877%	2,230,106,426
HUMPHREY 67	71-0067	3	1,323,226,373	12,470,416	0.942%	1,335,696,789
CROSS COUNTY 15	72-0015	3	1,147,724,628	12,742,904	1.110%	1,160,467,532
OSCEOLA 19	72-0019	3	729,808,120	7,017,568	0.962%	736,825,688
SHELBY-RISING CITY 32	72-0032	3	1,143,528,286	16,877,941	1.476%	1,160,406,227
HIGH PLAINS COMMUNITY 75	72-0075	3	1,178,769,775	8,778,365	0.745%	1,187,548,140
MCCOOK 17	73-0017	3	1,161,171,259	22,059,824	1.900%	1,183,231,083
SOUTHWEST 179	73-0179	3	958,121,500	17,912,431	1.870%	976,033,931
FALLS CITY 56	74-0056	3	1,442,443,826	30,586,100	2.120%	1,473,029,926
HUMBOLDT TABLE RK STEINAUER 70	74-0070	3	1,178,034,174	30,029,604	2.549%	1,208,063,778
ROCK CO HIGH 100	75-0100	3	888,895,953	11,198,560	1.260%	900,094,513
CRETE 2	76-0002	3	1,860,552,926	5,343,818	0.287%	1,865,896,744
DORCHESTER 44	76-0044	3	512,900,450	6,142,105	1.198%	519,042,555
WILBER-CLATONIA 82	76-0082	3	986,452,195	8,656,521	0.878%	995,108,716
EXETER-MILLIGAN 1	76-0090	3	1,582,240,159	26,674,163	1.686%	1,608,914,322
BELLEVUE 1	77-0001	3	5,558,435,559	12,016,466	0.216%	5,570,452,025
PAPILLION-LAVISTA 27	77-0027	3	10,867,114,978	30,775,988	0.283%	10,897,890,966
GRETN 37	77-0037	3	6,840,261,921	28,428,111	0.416%	6,868,690,032
SPRINGFIELD PLATTEVIEW 46	77-0046	3	3,908,388,616	19,582,963	0.501%	3,927,971,579
ASHLAND-GREENWOOD 1	78-0001	3	1,763,646,716	26,386,735	1.496%	1,790,033,451
YUTAN 9	78-0009	3	558,051,827	5,914,244	1.060%	563,966,071
WAHOO 39	78-0039	3	1,653,695,092	17,802,058	1.077%	1,671,497,150
MEAD 72	78-0072	3	612,554,459	6,667,951	1.089%	619,222,410
CEDAR BLUFFS 107	78-0107	3	448,179,772	5,123,126	1.143%	453,302,898
MINATARE 2	79-0002	3	71,382,001	1,206,332	1.690%	72,588,333
MORRILL 11	79-0011	3	547,024,756	9,229,655	1.687%	556,254,411
GERING 16	79-0016	3	1,201,078,540	25,473,773	2.121%	1,226,552,313
MITCHELL 31	79-0031	3	450,209,124	8,402,922	1.866%	458,612,046
SCOTTSBLUFF 32	79-0032	3	2,213,240,462	52,243,411	2.360%	2,265,483,873
MILFORD 5	80-0005	3	987,097,033	19,945,453	2.021%	1,007,042,486
SEWARD 9	80-0009	3	2,350,688,840	57,143,899	2.431%	2,407,832,739
CENTENNIAL 67R	80-0567	3	2,194,687,287	32,791,279	1.494%	2,227,478,566
HAY SPRINGS 3	81-0003	3	248,993,909	5,246,960	2.107%	254,240,869
GORDON-RUSHVILLE HIGH SCH 10	81-0010	3	1,317,048,209	37,777,641	2.868%	1,354,825,850
LOUP CITY 1	82-0001	3	956,944,824	2,247,956	0.235%	959,192,780
LITCHFIELD 15	82-0015	3	353,742,973	3,161,658	0.894%	356,904,631
SIOUX CO HIGH 500	83-0500	3	743,390,500	19,162,458	2.578%	762,552,958
STANTON 3	84-0003	3	982,222,458	-29,750,322	-3.029%	952,472,136
DESHLER 60	85-0060	3	736,506,346	2,763,938	0.375%	739,270,284
THAYER CENTRAL COMM 70	85-0070	3	1,166,613,105	379,930	0.033%	1,166,993,035

Note: For purposes of state aid value, agricultural land is adjusted to 72% and all other real property is adjusted to 96%, per section 79-1016.

Nebraska Department of Revenue Property Assessment Division
2026 School Adjusted Values by School System, for use in 2026-2027 state aid calculations
Certified to Dept. of Education October 9, 2026, pursuant to [Neb. Rev. Stat. § 79-1016](#)

School System Name	(sorted by) System Code	Class	2026 Unadjusted System Value	Adjustment Amount	% Adjustment Amount of Unadjusted	2026 Adjusted System Value
BRUNING-DAVENPORT UNIF	85-2001	3	1,190,071,521	11,248,966	0.945%	1,201,320,487
THEDFORD HIGH 1	86-0001	3	412,893,236	9,120,129	2.209%	422,013,365
PENDER 1	87-0001	3	918,909,607	10,031,251	1.092%	928,940,858
WALTHILL 13	87-0013	3	260,404,874	3,172,326	1.218%	263,577,200
UMO N HO NATION SCH 16	87-0016	3	28,493,604	370,428	1.300%	28,864,032
WINNEBAGO 17	87-0017	3	164,222,221	1,924,052	1.172%	166,146,273
ORD 5	88-0005	3	1,198,313,543	7,652,947	0.639%	1,205,966,490
ARCADIA 21	88-0021	3	238,465,098	2,313,930	0.970%	240,779,028
BLAIR 1	89-0001	3	3,155,304,367	70,795,299	2.244%	3,226,099,666
FORT CALHOUN 3	89-0003	3	751,304,799	20,432,152	2.720%	771,736,951
ARLINGTON 24	89-0024	3	1,071,235,819	27,075,811	2.528%	1,098,311,630
WAYNE 17	90-0017	3	1,537,391,127	33,285,003	2.165%	1,570,676,130
WAKEFIELD 60R	90-0560	3	780,409,520	17,631,802	2.259%	798,041,322
WINSIDE 595	90-0595	3	669,578,343	21,403,156	3.197%	690,981,499
RED CLOUD 2	91-0002	3	537,847,595	9,830,942	1.828%	547,678,537
BLUE HILL 74	91-0074	3	517,780,552	9,375,893	1.811%	527,156,445
WHEELER CENTRAL 45	92-0045	3	837,486,491	-15,994,645	-1.910%	821,491,846
YORK 12	93-0012	3	1,767,012,784	15,309,294	0.866%	1,782,322,078
MCCOOL JUNCTION 83	93-0083	3	519,140,480	6,396,001	1.232%	525,536,481
HEARTLAND 96	93-0096	3	1,184,313,021	16,090,018	1.359%	1,200,403,039
State Totals 244 systems 2026-2027			401,465,271,655	4,069,319,114	1.014%	405,534,590,769

Note: For purposes of state aid value, agricultural land is adjusted to 72% and all other real property is adjusted to 96%, per section 79-1016.