

**Table 23 History of School Adjusted Value, certified by the Property Tax Administrator  
to Department of Education, pursuant to Neb. Rev. Stat. § 79-1016**

**State Totals:**

| <b>Year</b>       | <b>Estimated Motor Vehicle</b> | <b>Total Unadjusted Value <sup>5</sup></b> | <b>Annual %chg Unadjust val</b> | <b>Adjustment Amount</b> | <b>Annual %chg Adjust amt</b> | <b>% Adjust Amount of Unadjust Value</b> | <b>Total Adjusted Value <sup>4</sup></b> | <b>Annual %chg Adjust Value</b> | <b>Used in State Aid Calculations</b> |
|-------------------|--------------------------------|--------------------------------------------|---------------------------------|--------------------------|-------------------------------|------------------------------------------|------------------------------------------|---------------------------------|---------------------------------------|
| 1994              | 5,357,528,588                  | 60,778,972,918                             |                                 | 6,969,089,593            |                               | 11.47%                                   | 67,748,062,511                           |                                 | 1994-1995                             |
| 1995              | 5,765,882,347                  | 66,398,146,504                             | 9.25%                           | 3,090,158,823            | -55.66%                       | 4.65%                                    | 69,488,305,357                           | 2.57%                           | 1995-1996 & 1996-1997                 |
| 1996              | 6,112,059,322                  | 70,197,463,371                             | 5.72%                           | 3,905,725,285            | 26.39%                        | 5.56%                                    | 74,103,188,661                           | 6.64%                           | 1997-1998                             |
| 1997 <sup>1</sup> | 6,871,672,938                  | 75,794,711,084                             | 7.97%                           | 3,736,678,421            | -4.33%                        | 4.93%                                    | 79,531,389,509                           | 7.33%                           | 1998-1999                             |
| 1998 <sup>1</sup> |                                | 74,666,790,310                             | -1.49%                          | 3,489,818,267            | -6.61%                        | 4.67%                                    | 78,156,608,619                           | -1.73%                          | 1999-2000                             |
| 1999              |                                | 81,116,924,861                             | 8.64%                           | 4,267,228,667            | 22.28%                        | 5.26%                                    | 85,384,153,530                           | 9.25%                           | 2000-2001                             |
| 2000              |                                | 88,319,139,351                             | 8.88%                           | 3,430,279,674            | -19.61%                       | 3.88%                                    | 91,749,419,034                           | 7.45%                           | 2001-2002                             |
| 2001              |                                | 93,960,451,751                             | 6.39%                           | 4,455,945,098            | 29.90%                        | 4.74%                                    | 98,416,396,796                           | 7.27%                           | 2002-2003                             |
| 2002              |                                | 98,146,178,297                             | 4.45%                           | 5,230,423,368            | 17.38%                        | 5.33%                                    | 103,376,601,641                          | 5.04%                           | 2003-2004                             |
| 2003              |                                | 104,037,825,887                            | 6.00%                           | 4,538,391,551            | -13.23%                       | 4.36%                                    | 108,576,217,454                          | 5.03%                           | 2004-2005                             |
| 2004              |                                | 109,087,789,731                            | 4.85%                           | 4,040,225,262            | -10.98%                       | 3.70%                                    | 113,128,015,006                          | 4.19%                           | 2005-2006                             |
| 2005              |                                | 116,180,480,993                            | 6.50%                           | 4,297,620,988            | 6.37%                         | 3.70%                                    | 120,478,101,937                          | 6.50%                           | 2006-2007                             |
| 2006 <sup>2</sup> |                                | 125,072,949,290                            | 7.65%                           | 2,480,911,886            | -42.27%                       | 1.98%                                    | 127,553,861,186                          | 5.87%                           | 2007-2008                             |
| 2007 <sup>3</sup> |                                | 131,951,802,867                            | 5.50%                           | -1,137,161,906           | -145.84%                      | -0.86%                                   | 130,814,640,963                          | 2.56%                           | 2008-2009                             |
| 2008              |                                | 139,587,025,659                            | 5.79%                           | -159,354,110             | -85.99%                       | -0.11%                                   | 139,427,671,551                          | 6.58%                           | 2009-2010                             |
| 2009              |                                | 147,554,739,884                            | 5.71%                           | 565,321,432              | -454.76%                      | 0.38%                                    | 148,120,061,317                          | 6.23%                           | 2010-2011                             |
| 2010              |                                | 153,924,258,807                            | 4.32%                           | 670,209,397              | 18.55%                        | 0.44%                                    | 154,594,468,204                          | 4.37%                           | 2011-2010                             |
| 2011              |                                | 160,479,323,453                            | 4.26%                           | 483,730,215              | -27.82%                       | 0.30%                                    | 160,963,053,668                          | 4.12%                           | 2012-2013                             |
| 2012              |                                | 169,810,562,240                            | 5.81%                           | -583,460,028             | -220.62%                      | -0.34%                                   | 169,227,102,212                          | 5.13%                           | 2013-2014                             |
| 2013              |                                | 184,278,678,675                            | 8.52%                           | -819,806,126             | 40.51%                        | -0.44%                                   | 183,458,872,549                          | 8.41%                           | 2014-2015                             |
| 2014              |                                | 206,100,989,138                            | 11.84%                          | 358,301,163              | -143.71%                      | 0.17%                                    | 206,459,290,301                          | 12.54%                          | 2015-2016                             |
| 2015              |                                | 227,595,622,122                            | 10.43%                          | 253,916,162              | -29.13%                       | 0.11%                                    | 227,849,538,284                          | 10.36%                          | 2016-2017                             |
| 2016              |                                | 238,168,497,048                            | 4.65%                           | 1,530,210,746            | 502.64%                       | 0.64%                                    | 239,698,707,794                          | 5.20%                           | 2017-2018                             |
| 2017              |                                | 245,025,989,683                            | 2.88%                           | 1,714,776,285            | 12.06%                        | 0.70%                                    | 246,740,765,968                          | 2.94%                           | 2018-2019                             |
| 2018              |                                | 249,170,555,027                            | 1.69%                           | 1,871,849,079            | 9.16%                         | 0.75%                                    | 251,042,404,105                          | 1.74%                           | 2019-2020                             |
| 2019              |                                | 254,466,642,014                            | 2.13%                           | 1,255,220,936            | -32.94%                       | 0.49%                                    | 255,721,862,950                          | 1.86%                           | 2020-20210                            |

**Notes:**

<sup>1</sup> All years 1997 and prior, include estimated motor vehicle value; 1998 does not include motor vehicle value per LB 271 tax policy changes.

<sup>2</sup> Pursuant to 2006 Neb. Laws LB 968, the level of value for agricultural and horticultural land changed to 75% of actual value for the 2006 school adjusted value used in 2007-2008 aid calculations, as the assessment level for tax purposes will change to 75% of actual value as of January 1, 2007.

<sup>3</sup> Pursuant to 2008 Neb. Laws LB 988 the 2007 school adjusted valuations were recertified on April 29, 2007 to reflect adjustments of value to the midpoint of assessment level ranges, such that all real property was adjusted to 96% (instead of 100%), except agricultural and horticultural land was adjusted to 72% (instead of 75%).

<sup>4</sup> Unadjusted Value, Adjustment Amount, & Total Adjusted Value reflect all "recertifications" to Dept.of Education for corrections, appeals, & recertifications pursuant to Neb.Rev. Stat. § 79-1016.