

**School District and Educational Service Unit (ESU) Changes, by County, Effective for 2020-2021**  
**Nebraska Department of Revenue, Property Assessment Division**

23-Jul-20

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

- 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 2019 - June 2020:							Current Year July 2020 - June 2021:					
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
2	ANTELOPE	CLEARWATER 6	3	02-0006	02-2001	8	Dissolved/merged new school district>	SUMMERLAND 115	3	02-0115		8
2	ANTELOPE	ORCHARD 49	3	02-0049	02-2001	8	Dissolved/merged new school district>	SUMMERLAND 115	3	02-0115		8
2	ANTELOPE	EWING 29	3	45-0029		8	Dissolved/merged new school district>	SUMMERLAND 115	3	02-0115		8
2	ANTELOPE	NEBRASKA UNIFIED DIST 1			02-2001		Unified school agreement expired, gone.					
45	HOLT	EWING 29	3	45-0029		8	Dissolved/merged new school district>	SUMMERLAND 115	3	02-0115		8
45	HOLT	CLEARWATER 6	3	02-0006	02-2001	8	Dissolved/merged new school district>	SUMMERLAND 115	3	02-0115		8
45	HOLT	ORCHARD 49	3	02-0049	02-2001	8	Dissolved/merged new school district>	SUMMERLAND 115	3	02-0115		8
45	HOLT	VERDIGRE 83	3	54-0583	02-2001	8	Unified school dissolved; remove 2nd code	VERDIGRE 83	3	54-0583		8
45	HOLT	NEBRASKA UNIFIED DIST 1			02-2001		Unified school agreement expired, gone.					
54	KNOX	ORCHARD 49	3	02-0049	02-2001	8	Dissolved/merged new school district>	SUMMERLAND 115	3	02-0115		8
54	KNOX	VERDIGRE 83	3	54-0583	02-2001	8	Unified school dissolved; remove 2nd code	VERDIGRE 83	3	54-0583		8
54	KNOX	NEBRASKA UNIFIED DIST 1			02-2001		Unified school agreement expired, gone.					
92	WHEELER	CLEARWATER 6	3	02-0006	02-2001	8	Dissolved/merged new school district>	SUMMERLAND 115	3	02-0115		8
92	WHEELER	EWING 29	3	45-0029		8	Dissolved/merged new school district>	SUMMERLAND 115	3	02-0115		8
92	WHEELER	NEBRASKA UNIFIED DIST 1			02-2001		Unified school agreement expired, gone.					

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

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

**80 SEWARD** Land transfers involved 80-0009 Seward 9 and 80-0005 Milford 5  
 Note: The ESU for these respective parcels remains ESU 6.