

School District and Educational Service Unit (ESU) Changes, by County, Effective for 2022-2023
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 29, 2022

- 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 2021 - June 2022:				Current Year July 2022 - June 2023:				
Co#	County	Base School District	Class	Base School code	ESU	Explanation for Change	Base School District	Class	Base School code	ESU
<div style="background-color: yellow; padding: 5px;"> *** NO SCHOOL DISTRICT DISSOLUTIONS OR MERGERS FOR 2022-2023 *** </div>										
Other Changes, Land Transfers (county officials notified by Dept. of Education)										
55	Lancaster	ESU 6 and 18 boundary adjustment to align with the appropriate school districts due to annexations								
12	Butler	Land transfer involved in 12-0056 and Colfax 19-0123 both in ESU #3								

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