

**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: School Adjusted Value excluding duplication of valuation for elementary schools joined with Class VI high schools in years 2005 and prior.**

<b>Year</b>	<b>Estimated Motor Vehicle</b>	<b>Total Unadjusted Value</b>	<i>Annual %chg Unadjust val</i>	<b>Adjustment Amount</b>	<i>Annual %chg Adjustment amt</i>	<b>% Adjustment Amount is of Unadjust. Value</b>	<b>Total Adjusted Value <sup>(4)</sup></b>	<i>Annual %chg Adjusted val</i>	<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 and 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

**NOTES:**

- 1) All years 1997 and prior, include estimated motor vehicle value; 1998 does not include motor vehicle value per LB 271 tax policy changes.
- 2) 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.
- 3) 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%).
- 4) 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.