

NE Dept. of Revenue Property Assessment Division -- 2025 CERTIFIED SCHOOL ADJUSTED VALUE REPORT, pursuant to Neb. Rev. Stat. 79-1016
2025 Adjusted value "BY COUNTY BY BASE SCHOOL DISTRICT", for use in 2026-2027 state aid calculations
DO NOT USE THIS REPORT FOR LEVY SETTING PURPOSES

BY COUNTY REPORT
OCTOBER 10, 2025

BY COUNTY REPORT FOR # 1 ADAMS									
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
KENESAW 3		3	01-0003						
2025	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	15,401,016	7,309,683	36,225,970	102,598,898	19,618,286	9,546,542	320,419,653	0	511,120,048
Level of Value ==>			94.92	93.00	95.00		71.00		
Factor			0.01137800	0.03225806	0.01052632		0.01408451		
Adjustment Amount ==>			412,179	3,307,538	206,508		4,512,954		
* TIF Base Value				65,212	0		0		ADJUSTED
Basesch adjusted in this County ==>	15,401,016	7,309,683	36,638,149	105,906,436	19,824,794	9,546,542	324,932,607	0	519,559,227
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
HASTINGS 18		3	01-0018						
2025	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	58,175,560	24,550,206	20,553,660	1,254,853,210	499,210,634	175,454	4,711,163	0	1,862,229,887
Level of Value ==>			94.92	93.00	95.00		71.00		
Factor			0.01137800	0.03225806	0.01052632		0.01408451		
Adjustment Amount ==>			233,860	40,468,276	5,212,282		66,354		
* TIF Base Value				336,487	4,044,073		0		ADJUSTED
Basesch adjusted in this County ==>	58,175,560	24,550,206	20,787,520	1,295,321,486	504,422,916	175,454	4,777,517	0	1,908,210,659
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
ADAMS CENTRAL HIGH 90		3	01-0090						
2025	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	160,386,029	27,283,396	66,465,277	780,512,014	295,284,032	64,938,417	1,003,303,190	0	2,398,172,355
Level of Value ==>			94.92	93.00	95.00		71.00		
Factor			0.01137800	0.03225806	0.01052632		0.01408451		
Adjustment Amount ==>			756,242	25,113,598	3,108,191		14,131,034		
* TIF Base Value				1,990,382	6,005		0		ADJUSTED
Basesch adjusted in this County ==>	160,386,029	27,283,396	67,221,519	805,625,612	298,392,223	64,938,417	1,017,434,224	0	2,441,281,420

*TIF = Tax Increment Financing; TIF Base value is included in the taxable value, however it must remain unadjusted, therefore it is backed out prior to calculating the adjustment amount & then added back to the total adjusted school value. TIF Excess Value is never included in the taxable value for schools.
Factors rounded for display. Agland adjusted to 72%, other real property adjusted to 96%.

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Base school name		Class	Basesch	Unif/LC	U/L			
SILVER LAKE 123		3	01-0123					
2025	Personal Property	Centrally Assessed Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	21,911,349	4,274,100	2,973,361	64,540,016	7,870,062	9,542,414	366,849,163	0
Level of Value ==>			94.92	93.00	95.00		71.00	
Factor			0.01137800	0.03225806	0.01052632		0.01408451	
Adjustment Amount ==>			33,831	2,081,936	82,843		5,166,891	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	21,911,349	4,274,100	3,007,192	66,621,952	7,952,905	9,542,414	372,016,054	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
477,960,465								
485,325,966								
Base school name		Class	Basesch	Unif/LC	U/L			
SHELTON 19		3	10-0019					
2025	Personal Property	Centrally Assessed Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	0	170,044	1,248,441	754,035	3,353	4,885	1,320,989	0
Level of Value ==>			94.92	93.00	95.00		71.00	
Factor			0.01137800	0.03225806	0.01052632		0.01408451	
Adjustment Amount ==>			14,205	24,324	35		18,605	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	0	170,044	1,262,646	778,359	3,388	4,885	1,339,594	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
3,501,747								
3,558,916								
Base school name		Class	Basesch	Unif/LC	U/L			
SANDY CREEK 1C		3	18-0501					
2025	Personal Property	Centrally Assessed Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	320,161	6,993	219	4,132,813	0	661,437	12,195,283	0
Level of Value ==>			94.92	93.00	0.00		71.00	
Factor			0.01137800	0.03225806			0.01408451	
Adjustment Amount ==>			2	133,317	0		171,765	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	320,161	6,993	221	4,266,130	0	661,437	12,367,048	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
17,316,906								
17,621,990								

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Base school name		Class	Basesch		Unif/LC	U/L			2025 Totals
DONIPHAN-TRUMBULL 126		3	40-0126						
2025	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	7,570,250	866,482	918,654	30,684,552	6,404,885	1,601,438	61,910,687	0	109,956,948
Level of Value ==>			94.92	93.00	95.00		71.00		
Factor			0.01137800	0.03225806	0.01052632		0.01408451		
Adjustment Amount ==>			10,452	989,824	67,420		871,982		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	7,570,250	866,482	929,106	31,674,376	6,472,305	1,601,438	62,782,669	0	111,896,626
Base school name		Class	Basesch		Unif/LC	U/L			2025 Totals
MINDEN R3		3	50-0503						
2025	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	2,741	0	0	671,094	0	84,103	8,218,733	0	8,976,671
Level of Value ==>			0.00	93.00	0.00		71.00		
Factor				0.03225806			0.01408451		
Adjustment Amount ==>			0	21,648	0		115,757		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	2,741	0	0	692,742	0	84,103	8,334,490	0	9,114,076
Base school name		Class	Basesch		Unif/LC	U/L			2025 Totals
LAWRENCE/NELSON 5		3	65-0005						
2025	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	26,317	0	0	89,532	0	26,163	1,861,883	0	2,003,895
Level of Value ==>			0.00	93.00	0.00		71.00		
Factor				0.03225806			0.01408451		
Adjustment Amount ==>			0	2,888	0		26,224		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	26,317	0	0	92,420	0	26,163	1,888,107	0	2,033,007

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Base school name		Class	Basesch	Unif/LC	U/L				
BLUE HILL 74		3	91-0074						
2025	Personal Property	Centrally Assessed Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2025 Totals
		Pers. Prop.							UNADJUSTED
Unadjusted Value ==>	4,797,017	656,156	2,163,284	32,370,586	2,456,590	5,390,608	153,273,500	0	201,107,741
Level of Value ==>			94.92	93.00	95.00		71.00		
Factor			0.01137800	0.03225806	0.01052632		0.01408451		
Adjustment Amount ==>			24,614	1,044,212	25,859		2,158,782		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	4,797,017	656,156	2,187,898	33,414,798	2,482,449	5,390,608	155,432,282	0	204,361,208
County UNadjusted total	268,590,440	65,117,060	130,548,866	2,271,206,750	830,847,842	91,971,461	1,934,064,244	0	5,592,346,663
County Adjustment Amnts			1,485,385	73,187,561	8,703,138		27,240,348		110,616,432
County ADJUSTED total	268,590,440	65,117,060	132,034,251	2,344,394,311	839,550,980	91,971,461	1,961,304,592	0	5,702,963,095
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								10 Records for ADAMS County	

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