

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 # 4 BANNER								
Base school name		Class	Basesch	Unif/LC	U/L			
BANNER 1		3	04-0001				2025 Totals	
2025	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	12,206,313	7,789,453	730,896	46,319,257	351,977	11,331,224	258,245,331	5,970,200
Level of Value ==>			94.92	97.00	96.00		70.00	
Factor			0.01137800	-0.01030928			0.02857143	
Adjustment Amount ==>			8,316	-477,518	0		7,378,438	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	12,206,313	7,789,453	739,212	45,841,739	351,977	11,331,224	265,623,769	5,970,200
UNADJUSTED								
ADJUSTED								
342,944,651								
349,853,887								
Base school name		Class	Basesch	Unif/LC	U/L			
POTTER-DIX 9		3	17-0009				2025 Totals	
2025	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	39,714	38,273	231	0	0	6,186	3,677,025	0
Level of Value ==>			94.92	0.00	0.00		70.00	
Factor			0.01137800				0.02857143	
Adjustment Amount ==>			3	0	0		105,058	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	39,714	38,273	234	0	0	6,186	3,782,083	0
UNADJUSTED								
ADJUSTED								
3,761,429								
3,866,490								
Base school name		Class	Basesch	Unif/LC	U/L			
BAYARD 21		3	62-0021				2025 Totals	
2025	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	80,721	94,626	7,659	1,492,039	0	187,216	5,755,473	36,860
Level of Value ==>			94.92	97.00	0.00		70.00	
Factor			0.01137800	-0.01030928			0.02857143	
Adjustment Amount ==>			87	-15,382	0		164,442	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	80,721	94,626	7,746	1,476,657	0	187,216	5,919,915	36,860
UNADJUSTED								
ADJUSTED								
7,654,594								
7,803,741								

*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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County UNadjusted total	12,326,748	7,922,352	738,786	47,811,296	351,977	11,524,626	267,677,829	6,007,060	354,360,674
County Adjustment Amnts			8,406	-492,900	0		7,647,938		7,163,444
County ADJUSTED total	12,326,748	7,922,352	747,192	47,318,396	351,977	11,524,626	275,325,767	6,007,060	361,524,118
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								3 Records for BANNER County	

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