

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 # 8 BOYD									
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
BOYD COUNTY SCH 51		3	08-0051						
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
		Pers. Prop.	Real	Real Prop.	Real Prop.				
Unadjusted Value ==>	31,695,948	460,269	67,637	76,307,290	12,149,005	21,789,700	640,649,790	0	783,119,639
Level of Value ==>			94.92	95.00	96.00		70.00		
Factor			0.01137800	0.01052632			0.02857143		
Adjustment Amount ==>			770	803,235	0		18,304,281		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	31,695,948	460,269	68,407	77,110,525	12,149,005	21,789,700	658,954,071	0	802,227,925
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
KEYA PAHA CO HIGH 100		3	52-0100						
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
		Pers. Prop.	Real	Real Prop.	Real Prop.				
Unadjusted Value ==>	596,627	0	0	287,890	0	197,645	17,991,200	0	19,073,362
Level of Value ==>			0.00	95.00	0.00		70.00		
Factor				0.01052632			0.02857143		
Adjustment Amount ==>			0	3,030	0		514,034		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	596,627	0	0	290,920	0	197,645	18,505,234	0	19,590,426
County UNadjusted total	32,292,575	460,269	67,637	76,595,180	12,149,005	21,987,345	658,640,990	0	802,193,001
County Adjustment Amnts			770	806,265	0		18,818,315		19,625,350
County ADJUSTED total	32,292,575	460,269	68,407	77,401,445	12,149,005	21,987,345	677,459,305	0	821,818,351
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								2 Records for BOYD County	

*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%.

BY COUNTY : 8 BOYD