

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 # 10 BUFFALO										
Base school name		Class	Basesch		Unif/LC	U/L			2025 Totals	
GIBBON 2		3	10-0002							
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite,	Agric.	Mineral	UNADJUSTED	
		Pers. Prop.	Real	Real Prop.	Real Prop.	& Non-AgLand	Land			
Unadjusted Value ==>	45,433,202	10,928,810	44,362,663	203,252,505	37,182,415	11,523,290	369,412,990	3,900		722,099,775
Level of Value ==>			94.92	92.00	97.00		75.00			
Factor			0.01137800	0.04347826	-0.01030928		-0.04000000			
Adjustment Amount ==>			504,759	8,834,929	-382,716		-14,776,520			
* TIF Base Value				49,145	58,950		0		ADJUSTED	
Basesch adjusted in this County ==>	45,433,202	10,928,810	44,867,422	212,087,434	36,799,699	11,523,290	354,636,470	3,900	716,280,227	
Base school name		Class	Basesch		Unif/LC	U/L			2025 Totals	
KEARNEY 7		3	10-0007							
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite,	Agric.	Mineral	UNADJUSTED	
		Pers. Prop.	Real	Real Prop.	Real Prop.	& Non-AgLand	Land			
Unadjusted Value ==>	287,214,505	69,308,337	79,143,482	3,259,907,706	1,307,803,705	19,654,820	366,659,715	5,820		5,389,698,090
Level of Value ==>			94.92	92.00	97.00		75.00			
Factor			0.01137800	0.04347826	-0.01030928		-0.04000000			
Adjustment Amount ==>			900,495	141,719,369	-13,232,611		-14,666,389			
* TIF Base Value				362,160	24,240,605		0		ADJUSTED	
Basesch adjusted in this County ==>	287,214,505	69,308,337	80,043,977	3,401,627,075	1,294,571,094	19,654,820	351,993,326	5,820	5,504,418,954	
Base school name		Class	Basesch		Unif/LC	U/L			2025 Totals	
ELM CREEK 9		3	10-0009							
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite,	Agric.	Mineral	UNADJUSTED	
		Pers. Prop.	Real	Real Prop.	Real Prop.	& Non-AgLand	Land			
Unadjusted Value ==>	10,953,557	7,714,985	37,294,407	124,135,635	25,411,705	4,183,195	174,684,440	1,700		384,379,624
Level of Value ==>			94.92	92.00	97.00		75.00			
Factor			0.01137800	0.04347826	-0.01030928		-0.04000000			
Adjustment Amount ==>			424,336	5,395,681	-261,228		-6,987,378			
* TIF Base Value				34,970	72,625		0		ADJUSTED	
Basesch adjusted in this County ==>	10,953,557	7,714,985	37,718,743	129,531,316	25,150,477	4,183,195	167,697,062	1,700	382,951,035	

\*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			
SHELTON 19		3	10-0019					
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
		Pers. Prop.	Real	Real Prop.	Real Prop.			
Unadjusted Value ==>	21,934,661	8,525,240	30,973,499	107,174,000	9,998,030	5,854,300	188,751,020	875
Level of Value ==>			94.92	92.00	97.00		75.00	
Factor			0.01137800	0.04347826	-0.01030928		-0.04000000	
Adjustment Amount ==>			352,417	4,659,142	-103,072		-7,550,041	
* TIF Base Value				13,740	0		0	
Basesch adjusted in this County ==>	21,934,661	8,525,240	31,325,916	111,833,142	9,894,958	5,854,300	181,200,979	875
2025 Totals								
UNADJUSTED								
ADJUSTED								
373,211,625								
370,570,071								
Base school name		Class	Basesch	Unif/LC	U/L			
RAVENNA 69		3	10-0069					
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
		Pers. Prop.	Real	Real Prop.	Real Prop.			
Unadjusted Value ==>	53,352,309	9,250,418	30,918,748	146,600,940	58,350,930	16,923,670	402,481,620	3,430
Level of Value ==>			94.92	92.00	97.00		75.00	
Factor			0.01137800	0.04347826	-0.01030928		-0.04000000	
Adjustment Amount ==>			351,794	6,372,937	-601,314		-16,099,265	
* TIF Base Value				23,385	23,480		0	
Basesch adjusted in this County ==>	53,352,309	9,250,418	31,270,542	152,973,877	57,749,616	16,923,670	386,382,355	3,430
2025 Totals								
UNADJUSTED								
ADJUSTED								
717,882,065								
707,906,217								
Base school name		Class	Basesch	Unif/LC	U/L			
PLEASANTON 105		3	10-0105					
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
		Pers. Prop.	Real	Real Prop.	Real Prop.			
Unadjusted Value ==>	20,570,565	1,265,389	211,267	149,674,245	7,155,445	8,936,915	341,492,845	12,545
Level of Value ==>			94.92	92.00	97.00		75.00	
Factor			0.01137800	0.04347826	-0.01030928		-0.04000000	
Adjustment Amount ==>			2,404	6,507,576	-73,767		-13,659,714	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	20,570,565	1,265,389	213,671	156,181,821	7,081,678	8,936,915	327,833,131	12,545
2025 Totals								
UNADJUSTED								
ADJUSTED								
529,319,216								
522,095,715								

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Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
AMHERST 119		3	10-0119						
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 ==>	13,015,905	1,021,260	138,852	128,733,125	4,595,590	11,159,980	332,954,615	8,780	491,628,107
Level of Value ==>			94.92	92.00	97.00		75.00		
Factor			0.01137800	0.04347826	-0.01030928		-0.04000000		
Adjustment Amount ==>			1,580	5,597,092	-47,377		-13,318,185		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	13,015,905	1,021,260	140,432	134,330,217	4,548,213	11,159,980	319,636,430	8,780	483,861,217
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
ANSLEY 44		3	21-0044						
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 ==>	173,874	731	85	544,200	0	146,330	5,606,195	705	6,472,120
Level of Value ==>			94.92	92.00	0.00		75.00		
Factor			0.01137800	0.04347826			-0.04000000		
Adjustment Amount ==>			1	23,661	0		-224,248		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	173,874	731	86	567,861	0	146,330	5,381,947	705	6,271,534
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
SUMNER-EDDYVILLE-MILLER 101		3	24-0101						
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 ==>	6,119,541	118,411	8,002	16,369,060	750,310	5,476,005	80,298,380	5,495	109,145,204
Level of Value ==>			94.92	92.00	97.00		75.00		
Factor			0.01137800	0.04347826	-0.01030928		-0.04000000		
Adjustment Amount ==>			91	711,698	-7,735		-3,211,935		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	6,119,541	118,411	8,093	17,080,758	742,575	5,476,005	77,086,445	5,495	106,637,323

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Base school name		Class	Basesch	Unif/LC	U/L				
CENTURA 100		3	47-0100						
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.	Real						UNADJUSTED
Unadjusted Value ==>	225,150	1,452,876	7,042,797	3,653,020	127,500	506,245	25,499,680	0	38,507,268
Level of Value ==>			94.92	92.00	97.00		75.00		
Factor			0.01137800	0.04347826	-0.01030928		-0.04000000		
Adjustment Amount ==>			80,133	158,827	-1,314		-1,019,987		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	225,150	1,452,876	7,122,930	3,811,847	126,186	506,245	24,479,693	0	37,724,927
County UNadjusted total	458,993,269	109,586,457	230,093,802	4,140,044,436	1,451,375,630	84,364,750	2,287,841,500	43,250	8,762,343,094
County Adjustment Amnts			2,618,010	179,980,912	-14,711,134		-91,513,662		76,374,126
County ADJUSTED total	458,993,269	109,586,457	232,711,812	4,320,025,348	1,436,664,496	84,364,750	2,196,327,838	43,250	8,838,717,220
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 BUFFALO Count	

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