

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 # 18 CLAY								
Base school name		Class	Basesch	Unif/LC	U/L			
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 Value ==>	15,630,665	1,463,589	4,514,856	7,002,755	33,167,810	2,886,775	62,264,635	0
Level of Value ==>			94.92	96.00	97.00		70.00	
Factor			0.01137800		-0.01030928		0.02857143	
Adjustment Amount ==>			51,370	0	-341,936		1,778,990	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	15,630,665	1,463,589	4,566,226	7,002,755	32,825,874	2,886,775	64,043,625	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
126,931,085								
128,419,509								
Base school name		Class	Basesch	Unif/LC	U/L			
SUTTON 2		3	18-0002					
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 ==>	38,192,031	8,472,032	8,694,736	139,222,795	32,614,270	21,785,230	486,973,285	0
Level of Value ==>			94.92	96.00	97.00		70.00	
Factor			0.01137800		-0.01030928		0.02857143	
Adjustment Amount ==>			98,929	0	-336,230		13,913,523	
* TIF Base Value				17,345	0		0	
Basesch adjusted in this County ==>	38,192,031	8,472,032	8,793,665	139,222,795	32,278,040	21,785,230	500,886,808	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
735,954,379								
749,630,601								
Base school name		Class	Basesch	Unif/LC	U/L			
HARVARD 11		3	18-0011					
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 ==>	10,220,857	3,765,153	6,709,819	50,152,205	12,499,110	7,291,400	370,835,460	0
Level of Value ==>			94.92	96.00	97.00		70.00	
Factor			0.01137800		-0.01030928		0.02857143	
Adjustment Amount ==>			76,344	0	-128,857		10,595,299	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	10,220,857	3,765,153	6,786,163	50,152,205	12,370,253	7,291,400	381,430,759	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
461,474,004								
472,016,790								

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Factors rounded for display. Agland adjusted to 72%, other real property adjusted to 96%.

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SANDY CREEK 1C		3	18-0501						
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2025 Totals
		Pers. Prop.	Real	Real Prop.	Real Prop.				UNADJUSTED
Unadjusted Value ==>	51,123,533	18,742,911	82,605,284	163,957,675	28,931,680	39,949,525	875,325,130	0	1,260,635,738
Level of Value ==>			94.92	96.00	97.00		70.00		
Factor			0.01137800		-0.01030928		0.02857143		
Adjustment Amount ==>			939,883	0	-298,265		25,009,291		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	51,123,533	18,742,911	83,545,167	163,957,675	28,633,415	39,949,525	900,334,421	0	1,286,286,647
Base school name		Class	Basesch	Unif/LC	U/L				
SHICKLEY 54		3	30-0054						
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2025 Totals
		Pers. Prop.	Real	Real Prop.	Real Prop.				UNADJUSTED
Unadjusted Value ==>	3,038,153	236,389	26,737	4,732,760	708,050	2,440,025	99,087,325	0	110,269,439
Level of Value ==>			94.92	96.00	97.00		70.00		
Factor			0.01137800		-0.01030928		0.02857143		
Adjustment Amount ==>			304	0	-7,299		2,831,067		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	3,038,153	236,389	27,041	4,732,760	700,751	2,440,025	101,918,392	0	113,093,511
Base school name		Class	Basesch	Unif/LC	U/L				
DONIPHAN-TRUMBULL 126		3	40-0126						
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2025 Totals
		Pers. Prop.	Real	Real Prop.	Real Prop.				UNADJUSTED
Unadjusted Value ==>	6,703,141	1,354,235	1,335,891	23,486,960	3,629,905	4,938,225	108,846,120	0	150,294,477
Level of Value ==>			94.92	96.00	97.00		70.00		
Factor			0.01137800		-0.01030928		0.02857143		
Adjustment Amount ==>			15,200	0	-37,422		3,109,889		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	6,703,141	1,354,235	1,351,091	23,486,960	3,592,483	4,938,225	111,956,009	0	153,382,144

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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 Value ==>	2,252,432	1,461	46	934,880	0	646,585	8,560,230	0
Level of Value ==>			94.92	96.00	0.00		70.00	
Factor			0.01137800				0.02857143	
Adjustment Amount ==>			1	0	0		244,578	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	2,252,432	1,461	47	934,880	0	646,585	8,804,808	0
2025 Totals								
Base school name		Class	Basesch	Unif/LC	U/L			
DAVENPORT 47 (Brun-Davpt Unif)		3	85-0047	85-2001	U			
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 ==>	51,899	6,033	1,585	375,580	0	232,645	8,536,465	0
Level of Value ==>			94.92	96.00	0.00		70.00	
Factor			0.01137800				0.02857143	
Adjustment Amount ==>			18	0	0		243,899	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	51,899	6,033	1,603	375,580	0	232,645	8,780,364	0
2025 Totals								
Base school name		Class	Basesch	Unif/LC	U/L			
BLUE HILL 74		3	91-0074					
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 ==>	5,044	0	0	0	0	2,275	669,585	0
Level of Value ==>			0.00	0.00	0.00		70.00	
Factor							0.02857143	
Adjustment Amount ==>			0	0	0		19,131	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	5,044	0	0	0	0	2,275	688,716	0
2025 Totals								

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County UNadjusted total	127,217,755	34,041,803	103,888,954	389,865,610	111,550,825	80,172,685	2,021,098,235	0	2,867,835,867
County Adjustment Amnts			1,182,049	0	-1,150,009		57,745,667		57,777,707
County ADJUSTED total	127,217,755	34,041,803	105,071,003	389,865,610	110,400,816	80,172,685	2,078,843,902	0	2,925,613,574
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								9 Records for CLAY County	

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