

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 # 20 CUMING								
Base school name		Class	Basesch	Unif/LC	U/L			
OAKLAND-CRAIG 14		3	11-0014					
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 ==>	465,019	2,484	698	3,565,660	0	630,615	25,654,045	0
Level of Value ==>			94.92	97.00	0.00		71.00	
Factor			0.01137800	-0.01030928			0.01408451	
Adjustment Amount ==>			8	-36,759	0		361,325	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	465,019	2,484	706	3,528,901	0	630,615	26,015,370	0
2025 Totals								
Base school name		Class	Basesch	Unif/LC	U/L			
LYONS-DECATUR NORTHEAST 20		3	11-0020					
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 ==>	60,933	2,553	718	1,027,980	0	487,390	14,917,665	0
Level of Value ==>			94.92	97.00	0.00		71.00	
Factor			0.01137800	-0.01030928			0.01408451	
Adjustment Amount ==>			8	-10,598	0		210,108	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	60,933	2,553	726	1,017,382	0	487,390	15,127,773	0
2025 Totals								
Base school name		Class	Basesch	Unif/LC	U/L			
HOWELLS-DODGE 70		3	19-0070					
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 ==>	16,432,727	335,301	40,143	22,696,380	167,670	26,293,630	196,620,310	0
Level of Value ==>			94.92	97.00	99.00		71.00	
Factor			0.01137800	-0.01030928	-0.03030303		0.01408451	
Adjustment Amount ==>			457	-233,983	-5,081		2,769,301	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	16,432,727	335,301	40,600	22,462,397	162,589	26,293,630	199,389,611	0
2025 Totals								

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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								2025 Totals	
WEST POINT 1 3 20-0001									
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 ==>	89,867,242	5,857,227	1,293,262	513,192,495	166,070,430	79,505,650	1,127,116,060	0	1,982,902,366
Level of Value ==>			94.92	97.00	99.00		71.00		
Factor			0.01137800	-0.01030928	-0.03030303		0.01408451		
Adjustment Amount ==>			14,715	-5,290,645	-5,010,865		15,874,877		
* TIF Base Value				0	711,890		0		ADJUSTED
Basesch adjusted in this County ==>	89,867,242	5,857,227	1,307,977	507,901,850	161,059,565	79,505,650	1,142,990,937	0	1,988,490,448
Base school name Class Basesch Unif/LC U/L								2025 Totals	
BANCROFT-ROSALIE 20 3 20-0020									
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 ==>	11,991,449	2,092,783	309,527	54,586,520	7,287,845	12,048,390	280,281,435	0	368,597,949
Level of Value ==>			94.92	97.00	99.00		71.00		
Factor			0.01137800	-0.01030928	-0.03030303		0.01408451		
Adjustment Amount ==>			3,522	-562,748	-220,844		3,947,627		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	11,991,449	2,092,783	313,049	54,023,772	7,067,001	12,048,390	284,229,062	0	371,765,506
Base school name Class Basesch Unif/LC U/L								2025 Totals	
WISNER-PILGER 30 3 20-0030									
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 ==>	38,090,940	4,396,221	525,114	161,343,425	26,384,940	53,585,650	629,997,580	0	914,323,870
Level of Value ==>			94.92	97.00	99.00		71.00		
Factor			0.01137800	-0.01030928	-0.03030303		0.01408451		
Adjustment Amount ==>			5,975	-1,662,389	-793,527		8,873,207		
* TIF Base Value				91,760	198,550		0		ADJUSTED
Basesch adjusted in this County ==>	38,090,940	4,396,221	531,089	159,681,036	25,591,413	53,585,650	638,870,787	0	920,747,136

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SCRIBNER-SNYDER 62		3	27-0062						
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 ==>	256,238	22,113	1,096	673,775	0	196,775	7,637,430	0	8,787,427
Level of Value ==>			94.92	97.00	0.00		71.00		
Factor			0.01137800	-0.01030928			0.01408451		
Adjustment Amount ==>			12	-6,946	0		107,569		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	256,238	22,113	1,108	666,829	0	196,775	7,744,999	0	8,888,062
Base school name		Class	Basesch	Unif/LC	U/L	2025 Totals			
LOGAN VIEW 594		3	27-0594						
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 ==>	58,355	31,773	1,472	809,475	0	237,280	14,884,295	0	16,022,650
Level of Value ==>			94.92	97.00	0.00		71.00		
Factor			0.01137800	-0.01030928			0.01408451		
Adjustment Amount ==>			17	-8,345	0		209,638		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	58,355	31,773	1,489	801,130	0	237,280	15,093,933	0	16,223,960
Base school name		Class	Basesch	Unif/LC	U/L	2025 Totals			
PENDER 1		3	87-0001						
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 ==>	10,148,806	363,218	35,494	13,990,145	0	11,528,170	183,951,455	0	220,017,288
Level of Value ==>			94.92	97.00	0.00		71.00		
Factor			0.01137800	-0.01030928			0.01408451		
Adjustment Amount ==>			404	-144,228	0		2,590,866		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	10,148,806	363,218	35,898	13,845,917	0	11,528,170	186,542,321	0	222,464,330

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County UNadjusted total	167,371,709	13,103,673	2,207,524	771,885,855	199,910,885	184,513,550	2,481,060,275	0	3,820,053,471
County Adjustment Amnts			25,118	-7,956,641	-6,030,317		34,944,518		20,982,678
County ADJUSTED total	167,371,709	13,103,673	2,232,642	763,929,214	193,880,568	184,513,550	2,516,004,793	0	3,841,036,149
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 CUMING County	

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