

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 # 21 CUSTER									
Base school name		Class	Basesch	Unif/LC	U/L				
SANDHILLS 71		3	05-0071						
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 ==>	323,427	299,062	1,156,345	1,009,470	0	313,423	26,072,468	0	29,174,195
Level of Value ==>			94.92	94.00	0.00		70.00		
Factor			0.01137800	0.02127660			0.02857143		
Adjustment Amount ==>			13,157	21,478	0		744,928		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	323,427	299,062	1,169,502	1,030,948	0	313,423	26,817,396	0	29,953,758
Base school name		Class	Basesch	Unif/LC	U/L				
ANSELMO-MERNA 15		3	21-0015						
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 ==>	36,002,308	10,744,110	44,302,773	74,543,377	27,575,060	26,689,190	471,526,695	0	691,383,513
Level of Value ==>			94.92	94.00	96.00		70.00		
Factor			0.01137800	0.02127660			0.02857143		
Adjustment Amount ==>			504,077	1,586,030	0		13,472,192		
* TIF Base Value				0	228,649		0		ADJUSTED
Basesch adjusted in this County ==>	36,002,308	10,744,110	44,806,850	76,129,407	27,575,060	26,689,190	484,998,887	0	706,945,812
Base school name		Class	Basesch	Unif/LC	U/L				
BROKEN BOW 25		3	21-0025						
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 ==>	41,351,757	14,053,533	43,112,652	338,387,848	147,797,903	39,355,224	467,218,642	0	1,091,277,559
Level of Value ==>			94.92	94.00	96.00		70.00		
Factor			0.01137800	0.02127660			0.02857143		
Adjustment Amount ==>			490,536	7,198,292	0		13,349,105		
* TIF Base Value				68,171	1,585,235		0		ADJUSTED
Basesch adjusted in this County ==>	41,351,757	14,053,533	43,603,188	345,586,140	147,797,903	39,355,224	480,567,747	0	1,112,315,492

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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	
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 ==>	16,080,615	8,920,924	25,162,322	64,573,260	8,756,911	11,987,449	269,623,518	0	405,104,999
Level of Value ==>			94.92	94.00	96.00		70.00		
Factor			0.01137800	0.02127660			0.02857143		
Adjustment Amount ==>			286,297	1,373,899	0		7,703,529		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	16,080,615	8,920,924	25,448,619	65,947,159	8,756,911	11,987,449	277,327,047	0	414,468,724
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
SARGENT 84		3	21-0084						
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 ==>	9,592,755	3,490,488	195,254	59,372,346	8,834,569	11,748,544	316,840,761	0	410,074,717
Level of Value ==>			94.92	94.00	96.00		70.00		
Factor			0.01137800	0.02127660			0.02857143		
Adjustment Amount ==>			2,222	1,263,242	0		9,052,594		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	9,592,755	3,490,488	197,476	60,635,588	8,834,569	11,748,544	325,893,355	0	420,392,775
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
ARNOLD 89		3	21-0089						
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 ==>	17,354,783	4,629,652	554,603	60,388,167	8,044,371	12,745,833	251,131,807	0	354,849,216
Level of Value ==>			94.92	94.00	96.00		70.00		
Factor			0.01137800	0.02127660			0.02857143		
Adjustment Amount ==>			6,310	1,284,855	0		7,175,195		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	17,354,783	4,629,652	560,913	61,673,022	8,044,371	12,745,833	258,307,002	0	363,315,576

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Base school name		Class	Basesch	Unif/LC	U/L			
CALLAWAY 180		3	21-0180					
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 ==>>>>	22,487,507	5,209,548	653,654	89,293,482	15,622,746	19,630,431	367,506,182	0
Level of Value ==>>>>			94.92	94.00	96.00		70.00	
Factor			0.01137800	0.02127660			0.02857143	
Adjustment Amount ==>			7,437	1,899,862	0		10,500,177	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	22,487,507	5,209,548	661,091	91,193,344	15,622,746	19,630,431	378,006,359	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
532,811,026								
Base school name		Class	Basesch	Unif/LC	U/L			
COZAD 11		3	24-0011					
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 ==>>>>	369,066	1,870	108	370,530	0	202,428	8,502,273	0
Level of Value ==>>>>			94.92	94.00	0.00		70.00	
Factor			0.01137800	0.02127660			0.02857143	
Adjustment Amount ==>			1	7,884	0		242,922	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	369,066	1,870	109	378,414	0	202,428	8,745,195	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
9,697,082								
Base school name		Class	Basesch	Unif/LC	U/L			
GOTHENBURG 20		3	24-0020					
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 ==>>>>	3,501,154	44,555	8,564	8,928,949	0	3,842,694	82,413,809	0
Level of Value ==>>>>			94.92	94.00	0.00		70.00	
Factor			0.01137800	0.02127660			0.02857143	
Adjustment Amount ==>			97	189,978	0		2,354,680	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	3,501,154	44,555	8,661	9,118,927	0	3,842,694	84,768,489	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
101,284,480								

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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 ==>	1,475,939	642,183	157,128	6,058,818	3,045,790	2,201,137	52,714,082	0	66,295,077
Level of Value ==>			94.92	94.00	96.00		70.00		
Factor			0.01137800	0.02127660			0.02857143		
Adjustment Amount ==>			1,788	128,911	0		1,506,117		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	1,475,939	642,183	158,916	6,187,729	3,045,790	2,201,137	54,220,199	0	67,931,893
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
LOUP CO 25		3	58-0025						
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 ==>	363,365	61,120	1,210	1,468,652	0	616,822	9,311,165	0	11,822,334
Level of Value ==>			94.92	94.00	0.00		70.00		
Factor			0.01137800	0.02127660			0.02857143		
Adjustment Amount ==>			14	31,248	0		266,033		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	363,365	61,120	1,224	1,499,900	0	616,822	9,577,198	0	12,119,629
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
LITCHFIELD 15		3	82-0015						
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 ==>	2,585,660	2,876,010	11,015,885	11,140,476	1,735,248	3,325,962	79,824,379	0	112,503,620
Level of Value ==>			94.92	94.00	96.00		70.00		
Factor			0.01137800	0.02127660			0.02857143		
Adjustment Amount ==>			125,339	237,031	0		2,280,697		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	2,585,660	2,876,010	11,141,224	11,377,507	1,735,248	3,325,962	82,105,076	0	115,146,687

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Base school name		Class	Basesch	Unif/LC	U/L					2025 Totals
ORD 5		3	88-0005							
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 ==>	563,169	531,957	20,832	6,529,230	407,891	1,278,786	29,025,564	0		
Level of Value ==>			94.92	94.00	96.00		70.00			
Factor			0.01137800	0.02127660			0.02857143			
Adjustment Amount ==>			237	138,920	0		829,302			
* TIF Base Value				0	0		0		ADJUSTED	
Basesch adjusted in this County ==>	563,169	531,957	21,069	6,668,150	407,891	1,278,786	29,854,866	0	39,325,888	
Base school name		Class	Basesch	Unif/LC	U/L					2025 Totals
ARCADIA 21		3	88-0021							
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 ==>	564,601	156,033	3,088	2,865,393	0	898,168	29,639,102	0		
Level of Value ==>			94.92	94.00	0.00		70.00			
Factor			0.01137800	0.02127660			0.02857143			
Adjustment Amount ==>			35	60,966	0		846,832			
* TIF Base Value				0	0		0		ADJUSTED	
Basesch adjusted in this County ==>	564,601	156,033	3,123	2,926,359	0	898,168	30,485,934	0	35,034,218	
County UNadjusted total	152,616,106	51,661,045	126,344,418	724,929,998	221,820,489	134,836,091	2,461,350,447	0	3,873,558,594	
County Adjustment Amnts			1,437,547	15,422,596	0		70,324,303		87,184,446	
County ADJUSTED total	152,616,106	51,661,045	127,781,965	740,352,594	221,820,489	134,836,091	2,531,674,750	0	3,960,743,040	
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								14 Records for CUSTER County		

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