

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 # 22 DAKOTA									
Base school name		Class	Basesch	Unif/LC	U/L				
SO SIOUX CITY 11		3	22-0011						
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 ==>	152,839,780	18,098,903	15,335,447	963,107,795	501,060,336	1,374,120	66,220,485	0	1,718,036,866
Level of Value ==>			94.92	97.00	97.00		69.00		
Factor			0.01137800	-0.01030928	-0.01030928		0.04347826		
Adjustment Amount ==>			174,487	-9,915,346	-4,810,478		2,879,151		
* TIF Base Value				1,319,370	34,444,034		0		ADJUSTED
Basesch adjusted in this County ==>	152,839,780	18,098,903	15,509,934	953,192,449	496,249,858	1,374,120	69,099,636	0	1,706,364,680
Base school name		Class	Basesch	Unif/LC	U/L				
HOMER 31		3	22-0031						
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 ==>	9,231,530	18,368,642	12,273,701	154,783,625	14,931,280	11,367,750	397,456,120	0	618,412,648
Level of Value ==>			94.92	97.00	97.00		69.00		
Factor			0.01137800	-0.01030928	-0.01030928		0.04347826		
Adjustment Amount ==>			139,650	-1,595,708	-151,290		17,280,701		
* TIF Base Value				0	256,140		0		ADJUSTED
Basesch adjusted in this County ==>	9,231,530	18,368,642	12,413,351	153,187,917	14,779,990	11,367,750	414,736,821	0	634,086,001
Base school name		Class	Basesch	Unif/LC	U/L				
PONCA 1		3	26-0001						
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 ==>	28,477,580	2,560,330	4,639,964	56,810,765	31,245,020	6,089,090	172,473,275	0	302,296,024
Level of Value ==>			94.92	97.00	97.00		69.00		
Factor			0.01137800	-0.01030928	-0.01030928		0.04347826		
Adjustment Amount ==>			52,794	-585,678	-322,114		7,498,838		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	28,477,580	2,560,330	4,692,758	56,225,087	30,922,906	6,089,090	179,972,113	0	308,939,864

\*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		2025 Totals		
ALLEN 70		3	26-0070							
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 ==>	21,815	73,527	376,796	1,944,865	0	130,835	25,478,615	0		28,026,453
Level of Value ==>			94.92	97.00	0.00		69.00			
Factor			0.01137800	-0.01030928			0.04347826			
Adjustment Amount ==>			4,287	-20,050	0		1,107,766			
* TIF Base Value				0	0		0		ADJUSTED	
Basesch adjusted in this County ==>	21,815	73,527	381,083	1,924,815	0	130,835	26,586,381	0	29,118,456	
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals		
EMERSON-HUBBARD 561		3	26-0561							
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 ==>	7,381,230	205,440	469,762	69,832,865	5,031,570	9,968,075	279,161,217	0		372,050,159
Level of Value ==>			94.92	97.00	97.00		69.00			
Factor			0.01137800	-0.01030928	-0.01030928		0.04347826			
Adjustment Amount ==>			5,345	-719,927	-51,872		12,137,444			
* TIF Base Value				0	0		0		ADJUSTED	
Basesch adjusted in this County ==>	7,381,230	205,440	475,107	69,112,938	4,979,698	9,968,075	291,298,661	0	383,421,149	
County UNadjusted total	197,951,935	39,306,842	33,095,670	1,246,479,915	552,268,206	28,929,870	940,789,712	0	3,038,822,150	
County Adjustment Amnts			376,563	-12,836,709	-5,335,754		40,903,900		23,108,000	
County ADJUSTED total	197,951,935	39,306,842	33,472,233	1,233,643,206	546,932,452	28,929,870	981,693,612	0	3,061,930,150	
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								5 Records for DAKOTA County		

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