

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 # 26 DIXON									
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
HARTINGTON-NEWCASTLE 8		3	14-0008						
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 ==>	12,928,473	206,634	265,971	51,363,090	2,104,595	10,553,655	357,975,840	0	435,398,258
Level of Value ==>			94.92	96.00	96.00		73.00		
Factor			0.01137800				-0.01369863		
Adjustment Amount ==>			3,026	0	0		-4,903,779		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	12,928,473	206,634	268,997	51,363,090	2,104,595	10,553,655	353,072,061	0	430,497,505
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
LAUREL-CONCORD-COLERIDGE 54		3	14-0054						
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 ==>	6,453,144	341,278	1,366,123	29,755,975	2,257,315	7,654,535	251,668,580	0	299,496,950
Level of Value ==>			94.92	96.00	96.00		73.00		
Factor			0.01137800				-0.01369863		
Adjustment Amount ==>			15,544	0	0		-3,447,515		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	6,453,144	341,278	1,381,667	29,755,975	2,257,315	7,654,535	248,221,065	0	296,064,979
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
WYNOT 101		3	14-0101						
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 ==>	0	0	0	0	0	3,000	3,590,350	0	3,593,350
Level of Value ==>			0.00	0.00	0.00		73.00		
Factor							-0.01369863		
Adjustment Amount ==>			0	0	0		-49,183		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	0	0	0	0	0	3,000	3,541,167	0	3,544,167

*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			
PONCA 1		3	26-0001					
2025	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>>>>	12,544,036	3,506,604	2,599,308	121,967,205	9,128,750	5,882,635	234,131,755	0
Level of Value ==>>>>			94.92	96.00	96.00		73.00	
Factor			0.01137800				-0.01369863	
Adjustment Amount ==>			29,575	0	0		-3,207,284	
* TIF Base Value				440,510	1,521,530		0	
Basesch adjusted in this County ==>>	12,544,036	3,506,604	2,628,883	121,967,205	9,128,750	5,882,635	230,924,471	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
389,760,293								
386,582,584								
Base school name		Class	Basesch	Unif/LC	U/L			
ALLEN 70		3	26-0070					
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 ==>>>>	12,746,092	1,195,490	5,279,511	64,687,545	30,065,870	11,312,460	383,991,005	0
Level of Value ==>>>>			94.92	96.00	96.00		73.00	
Factor			0.01137800				-0.01369863	
Adjustment Amount ==>			60,070	0	0		-5,260,151	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	12,746,092	1,195,490	5,339,581	64,687,545	30,065,870	11,312,460	378,730,854	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
509,277,973								
504,077,892								
Base school name		Class	Basesch	Unif/LC	U/L			
EMERSON-HUBBARD 561		3	26-0561					
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 ==>>>>	3,577,528	245,490	32,960	27,080,545	5,284,725	7,145,150	134,210,775	0
Level of Value ==>>>>			94.92	96.00	96.00		73.00	
Factor			0.01137800				-0.01369863	
Adjustment Amount ==>			375	0	0		-1,838,504	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	3,577,528	245,490	33,335	27,080,545	5,284,725	7,145,150	132,372,271	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
177,577,173								
175,739,044								

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Base school name		Class	Basesch	Unif/LC	U/L				
WAYNE 17		3	90-0017						
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 ==>	2,262,418	5,514	1,550	10,001,690	0	1,933,095	51,517,725	0	65,721,992
Level of Value ==>			94.92	96.00	0.00		73.00		
Factor			0.01137800				-0.01369863		
Adjustment Amount ==>			18	0	0		-705,722		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	2,262,418	5,514	1,568	10,001,690	0	1,933,095	50,812,003	0	65,016,288
Base school name		Class	Basesch	Unif/LC	U/L				
WAKEFIELD 60R		3	90-0560						
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 ==>	53,742,458	887,291	103,745	67,930,450	49,112,480	7,689,000	245,331,730	0	424,797,154
Level of Value ==>			94.92	96.00	96.00		73.00		
Factor			0.01137800				-0.01369863		
Adjustment Amount ==>			1,180	0	0		-3,360,709		
* TIF Base Value				76,160	3,568,250		0		ADJUSTED
Basesch adjusted in this County ==>	53,742,458	887,291	104,925	67,930,450	49,112,480	7,689,000	241,971,021	0	421,437,625
County UNadjusted total	104,254,149	6,388,301	9,649,168	372,786,500	97,953,735	52,173,530	1,662,417,760	0	2,305,623,143
County Adjustment Amnts			109,788	0	0		-22,772,847		-22,663,059
County ADJUSTED total	104,254,149	6,388,301	9,758,956	372,786,500	97,953,735	52,173,530	1,639,644,913	0	2,282,960,084
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								8 Records for DIXON County	

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