

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 # 31 FRANKLIN								
Base school name		Class	Basesch	Unif/LC	U/L			
SILVER LAKE 123		3	01-0123					
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 ==>	4,297,577	3,044,479	397,760	16,393,545	8,655,010	2,590,215	105,047,835	0
Level of Value ==>			94.92	92.00	96.00		73.00	
Factor			0.01137800	0.04347826			-0.01369863	
Adjustment Amount ==>			4,526	712,763	0		-1,439,011	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	4,297,577	3,044,479	402,286	17,106,308	8,655,010	2,590,215	103,608,824	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
140,426,421								
139,704,699								
Base school name		Class	Basesch	Unif/LC	U/L			
FRANKLIN R6		3	31-0506					
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 ==>	16,768,645	3,636,329	1,067,916	99,654,365	16,584,190	21,244,135	377,397,870	274,090
Level of Value ==>			94.92	92.00	96.00		73.00	
Factor			0.01137800	0.04347826			-0.01369863	
Adjustment Amount ==>			12,151	4,332,798	0		-5,169,834	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	16,768,645	3,636,329	1,080,067	103,987,163	16,584,190	21,244,135	372,228,036	274,090
2025 Totals								
UNADJUSTED								
ADJUSTED								
536,627,540								
535,802,655								
Base school name		Class	Basesch	Unif/LC	U/L			
ALMA 2		3	42-0002					
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 ==>	0	1,512	99	49,225	0	0	2,025	0
Level of Value ==>			94.92	92.00	0.00		73.00	
Factor			0.01137800	0.04347826			-0.01369863	
Adjustment Amount ==>			1	2,140	0		-28	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	0	1,512	100	51,365	0	0	1,997	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
52,861								
54,974								

*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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WILCOX-HILDRETH 1		3	50-0001					
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 ==>	19,246,536	1,340,548	137,438	50,954,860	3,858,470	15,320,890	280,627,810	2,066,490
Level of Value ==>			94.92	92.00	96.00		73.00	
Factor			0.01137800	0.04347826			-0.01369863	
Adjustment Amount ==>			1,564	2,215,429	0		-3,844,217	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	19,246,536	1,340,548	139,002	53,170,289	3,858,470	15,320,890	276,783,593	2,066,490
2025 Totals								
UNADJUSTED								
ADJUSTED								
373,553,042								
371,925,818								
Base school name		Class	Basesch	Unif/LC	U/L			
MINDEN R3		3	50-0503					
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 ==>	9,842,703	4,984,560	628,780	12,121,300	1,647,010	6,509,360	129,554,440	0
Level of Value ==>			94.92	92.00	96.00		73.00	
Factor			0.01137800	0.04347826			-0.01369863	
Adjustment Amount ==>			7,154	527,013	0		-1,774,718	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	9,842,703	4,984,560	635,934	12,648,313	1,647,010	6,509,360	127,779,722	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
165,288,153								
164,047,602								
Base school name		Class	Basesch	Unif/LC	U/L			
RED CLOUD 2		3	91-0002					
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 ==>	1,015	27,704	3,145	123,830	0	229,035	3,723,640	0
Level of Value ==>			94.92	92.00	0.00		73.00	
Factor			0.01137800	0.04347826			-0.01369863	
Adjustment Amount ==>			36	5,384	0		-51,009	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	1,015	27,704	3,181	129,214	0	229,035	3,672,631	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
4,108,369								
4,062,780								

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County UNadjusted total	50,156,476	13,035,132	2,235,138	179,297,125	30,744,680	45,893,635	896,353,620	2,340,580	1,220,056,386
County Adjustment Amnts			25,432	7,795,527	0		-12,278,817		-4,457,858
County ADJUSTED total	50,156,476	13,035,132	2,260,570	187,092,652	30,744,680	45,893,635	884,074,803	2,340,580	1,215,598,528
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								6 Records for FRANKLIN Coun	

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