Base school name MAYWOOD 46		ass Basesch 3 32-0046	l	Jnif/LC U/L				2025 Totals	
2025	Personal Centrally Property Pers. Prop.		Assessed Residential Real Real Prop.		Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, Agric. & Non-AgLand Land	Mineral	UNADJUSTED	
Unadjusted Value ====> Level of Value ===> Factor Adjustment Amount ==>	7,563,668	1,189,658	298,568 94.92 0.01137800 3,397	33,756,545 97.00 -0.01030928 -348,006	10,559,945 98.00 -0.02040816 -215,509	9,710,895 165,949,675 71.00 0.01408451 2,337,320	0	229,028,954	
* TIF Base Value				0	0	0		ADJUSTED	
Basesch adjusted in this County ===>	7,563,668	1,189,658	301,965	33,408,539	10,344,436	9,710,895 168,286,995	0	230,806,156	
Base school name EUSTIS-FARNAM 95									
2025	Personal Property	Centrally A Pers. Prop.	Assessed Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, Agric. & Non-AgLand Land	Mineral	UNADJUSTED	
Unadjusted Value ====> Level of Value ====> Factor Adjustment Amount ==> * TIF Base Value	14,239,602	7,998,623	1,367,014 94.92 0.01137800 15,554	52,100,864 97.00 -0.01030928 -536,667 44,144	9,575,706 98.00 -0.02040816 -195,423	18,546,144 218,819,212 71.00 0.01408451 3,081,961	0	322,647,165 ADJUSTED	
Basesch adjusted in this County ===>	14,239,602	7,998,623	1,382,568	51,564,197	9,380,283	18,546,144 221,901,173	0	325,012,590	
Base school name MEDICINE VALLEY 125	Class Basesch Unif/LC U/L 3 32-0125								
2025	Personal Property	Centrally A	Assessed Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, Agric. & Non-AgLand Land	Mineral	UNADJUSTED	
Unadjusted Value ====> Level of Value ===> Factor Adjustment Amount ==> * TIF Base Value	19,892,377	5,042,675	1,002,848 94.92 0.01137800 11,410	66,506,291 97.00 -0.01030928 -685,632 0	10,009,777 98.00 -0.02040816 -204,281 0	17,580,087 187,398,611 71.00 0.01408451 2,639,418 0	0	307,432,666 ADJUSTED	
Basesch adjusted in this County ===>	19,892,377	5,042,675	1,014,258	65,820,659	9,805,496	17,580,087 190,038,029	0	309,193,581	

<sup>\*</sup>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%.

BY COUNTY: 32 FRONTIER

Base school name ARAPAHOE 18		ass Basesch 3 33-0018	ι	Jnif/LC U/L					2025 Totals
2025	Personal Centrally Pers. Prop.		Assessed Residential Real Real Prop.		Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ====> Level of Value ====> Factor Adjustment Amount ==>	59,086	13,773	106 94.92 0.01137800 1	681,931 97.00 -0.01030928 -7,030	0 0.00 0		13,773,408 71.00 0.01408451 193,992	0	15,621,686
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ===>	59,086	13,773	107	674,901	0	1,093,382	13,967,400	0	15,808,649
Base school name CAMBRIDGE 21		ass Basesch 3 33-0021	l	Jnif/LC U/L					2025 Totals
2025	Personal Property	Centrally A Pers. Prop.	Assessed Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ====> Level of Value ===> Factor Adjustment Amount ==> * TIF Base Value	4,532,214	274,969	170,609 94.92 0.01137800 1,941	29,027,284 97.00 -0.01030928 -299,250		, ,	08,216,372 71.00 0.01408451 1,524,175	0	150,282,283
Basesch adjusted in this County ===>	4,532,214	274,969	172,550	28,728,034	141,243	7,916,649 1	09,740,547	0	151,506,206
Base school name ELWOOD 30	Class Basesch Unif/LC U/L 3 37-0030								
2025	Personal Property	Centrally A Pers. Prop.	Assessed Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ====> Level of Value ===> Factor Adjustment Amount ==> * TIF Base Value	1,492,065	29,486	231 94.92 0.01137800 3	927,757 97.00 -0.01030928 -9,565 0		,	16,968,034 71.00 0.01408451 238,986 0	0	20,103,397 <b>ADJUSTED</b>
Basesch adjusted in this County ===>	1,492,065	29,486	234	918,192	0	685,824	17,207,020	0	20,332,821

<sup>\*</sup>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.

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BY COUNTY: 32 FRONTIER

Base school name HAYES CENTER 79		ass Basesch <b>3 43-0079</b>	ι	Jnif/LC U/L					2025 Totals
2025	Personal Centrally Property Pers. Prop.		Assessed Residential Real Real Prop.		Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, Agric. & Non-AgLand Land		Mineral	UNADJUSTED
Unadjusted Value ====> Level of Value ====> Factor Adjustment Amount ==>	746,369	1,728	419 94.92 0.01137800 5	775,409 97.00 -0.01030928 -7,994	0 0.00 0	847,797	8,533,556 71.00 0.01408451 120,191	0	10,905,278
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ===>	746,369	1,728	424	767,415	0	847,797	8,653,747	0	11,017,480
Base school name MCCOOK 17		ass Basesch <b>73-0017</b>	l	Jnif/LC U/L					2025 Totals
2025	Personal Property	Centrally A Pers. Prop.	Assessed Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ====> Level of Value ===> Factor Adjustment Amount ==>	3,092,551	352,368	233,189 94.92 0.01137800 2,653	6,634,142 97.00 -0.01030928 -68,393	380,658 98.00 -0.02040816 -7,769	, ,	36,527,178 71.00 0.01408451 514,467	592,870	50,374,950
* TIF Base Value  Basesch adjusted	3,092,551	352,368	235,842	6,565,749	272 880	2,561,994	27 041 645	592,870	50,815,908
in this County ===> Base school name SOUTHWEST 179	3,092,551   352,368 235,842   6,565,749   372,889   2,561,994 37,041,645   592,870     Class Basesch Unif/LC U/L   3 73-0179								
2025	Personal Property	Centrally A Pers. Prop.	Assessed Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ====> Level of Value ===> Factor Adjustment Amount ==> * TIF Base Value	6,624,901	520,879	62,541 94.92 0.01137800 712	8,301,175 97.00 -0.01030928 -85,579 0	16,253 98.00 -0.02040816 -332 0	, -,-	11,830,116 71.00 0.01408451 1,575,072 0	0	134,784,941 ADJUSTED
Basesch adjusted in this County ===>	6,624,901	520,879	63,253	8,215,596	15,921	7,429,076 1	13,405,188	0	136,274,814

<sup>\*</sup>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.

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BY COUNTY: 32 FRONTIER

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

BY COUNTY

DO NOT USE THIS REPORT FOR LEVY SETTING PURPOSES

BY COUNTY REPORT OCTOBER 10, 2025

BY COUNTY REPORT FOR # 32 FRONTIER										
County UNadjusted total	58,242,833	15,424,159	3,135,525	198,711,398	30,686,525	66,371,848	868,016,162	592,870	1,241,181,320	
County Adjustment Amnts			35,676	-2,048,116	-626,257		12,225,582		9,586,885	
County ADJUSTED total	58,242,833	15,424,159	3,171,201	196,663,282	30,060,268	66,371,848	880,241,744	592,870	1,250,768,205	
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.									ords for FRONTIER Coun	