

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 # 35 GARDEN									
Base school name		Class	Basesch		Unif/LC	U/L			2025 Totals
CREEK VALLEY 25		3	25-0025						
2025	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	
Unadjusted Value =====>	1,023,204	908,442	96,397	3,887,169	40,700	828,366	36,090,339	0	42,874,617
Level of Value =====>			94.92	94.00	99.00		70.00		
Factor			0.01137800	0.02127660	-0.03030303		0.02857143		
Adjustment Amount ==>			1,097	82,706	-1,233		1,031,153		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	1,023,204	908,442	97,494	3,969,875	39,467	828,366	37,121,492	0	43,988,340
Base school name		Class	Basesch		Unif/LC	U/L			2025 Totals
SOUTH PLATTE 95		3	25-0095						
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 =====>	77,080	457	129	172,662	0	51,301	1,861,712	0	2,163,341
Level of Value =====>			94.92	94.00	0.00		70.00		
Factor			0.01137800	0.02127660			0.02857143		
Adjustment Amount ==>			1	3,674	0		53,192		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	77,080	457	130	176,336	0	51,301	1,914,904	0	2,220,208
Base school name		Class	Basesch		Unif/LC	U/L			2025 Totals
GARDEN CO HIGH 1		3	35-0001						
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 =====>	27,706,875	14,966,504	90,056,427	107,057,255	19,686,830	20,651,294	600,819,791	1,031,839	881,976,815
Level of Value =====>			94.92	94.00	99.00		70.00		
Factor			0.01137800	0.02127660	-0.03030303		0.02857143		
Adjustment Amount ==>			1,024,662	2,277,814	-596,571		17,166,281		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	27,706,875	14,966,504	91,081,089	109,335,069	19,090,259	20,651,294	617,986,072	1,031,839	901,849,001

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County UNadjusted total	28,807,159	15,875,403	90,152,953	111,117,086	19,727,530	21,530,961	638,771,842	1,031,839	927,014,773
County Adjustment Amnts			1,025,760	2,364,194	-597,804		18,250,626		21,042,776
County ADJUSTED total	28,807,159	15,875,403	91,178,713	113,481,280	19,129,726	21,530,961	657,022,468	1,031,839	948,057,549
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								3 Records for GARDEN County	

*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%.