

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 # 36 GARFIELD								
Base school name		Class	Basesch	Unif/LC	U/L			
BURWELL HIGH 100		3	36-0100					
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 ==>	16,870,930	5,872,294	232,000	148,461,354	30,836,490	10,464,533	365,631,602	0
Level of Value ==>			94.92	95.00	96.00		69.00	
Factor			0.01137800	0.01052632			0.04347826	
Adjustment Amount ==>			2,640	1,562,752	0		15,897,026	
* TIF Base Value				0	40,465		0	
Basesch adjusted in this County ==>	16,870,930	5,872,294	234,640	150,024,106	30,836,490	10,464,533	381,528,628	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
578,369,203								
595,831,621								
Base school name		Class	Basesch	Unif/LC	U/L			
CHAMBERS 137		3	45-0137					
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 ==>	664,913	1,834	75	813,522	0	708,253	27,842,450	0
Level of Value ==>			94.92	95.00	0.00		69.00	
Factor			0.01137800	0.01052632			0.04347826	
Adjustment Amount ==>			1	8,563	0		1,210,541	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	664,913	1,834	76	822,085	0	708,253	29,052,991	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
30,031,047								
31,250,152								
Base school name		Class	Basesch	Unif/LC	U/L			
ORD 5		3	88-0005					
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 ==>	1,664,956	144,429	2,859	3,801,261	244,595	1,244,723	30,015,200	0
Level of Value ==>			94.92	95.00	96.00		69.00	
Factor			0.01137800	0.01052632			0.04347826	
Adjustment Amount ==>			33	40,013	0		1,305,009	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	1,664,956	144,429	2,892	3,841,274	244,595	1,244,723	31,320,209	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
37,118,023								
38,463,078								

*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 REPORT FOR # 36 GARFIELD									
Base school name		Class	Basesch	Unif/LC	U/L				
WHEELER CENTRAL 45		3	92-0045						
2025	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2025 Totals
Unadjusted Value ==>	40,513	68,964	1,380	241,698	0	204,910	22,724,338	0	23,281,803
Level of Value ==>			94.92	95.00	0.00		69.00		
Factor			0.01137800	0.01052632			0.04347826		
Adjustment Amount ==>			16	2,544	0		988,015		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	40,513	68,964	1,396	244,242	0	204,910	23,712,353	0	24,272,378
County UNadjusted total	19,241,312	6,087,521	236,314	153,317,835	31,081,085	12,622,419	446,213,590	0	668,800,076
County Adjustment Amnts			2,690	1,613,872	0		19,400,591		21,017,153
County ADJUSTED total	19,241,312	6,087,521	239,004	154,931,707	31,081,085	12,622,419	465,614,181	0	689,817,229
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								4 Records for GARFIELD Coun	

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