

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 # 37 GOSPER								
Base school name		Class	Basesch	Unif/LC	U/L			
LEXINGTON 1		3	24-0001					
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 ==>	2,660,666	36,263	12,343	10,040,933	817,614	869,595	44,079,304	0
Level of Value ==>			94.92	94.00	94.00		73.00	
Factor			0.01137800	0.02127660	0.02127660		-0.01369863	
Adjustment Amount ==>			140	213,637	17,396		-603,826	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	2,660,666	36,263	12,483	10,254,570	835,010	869,595	43,475,478	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
58,516,718								
Base school name		Class	Basesch	Unif/LC	U/L			
EUSTIS-FARNAM 95		3	32-0095					
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 ==>	1,925,605	1,398,412	259,789	4,380,717	0	1,107,760	24,865,440	0
Level of Value ==>			94.92	94.00	0.00		73.00	
Factor			0.01137800	0.02127660			-0.01369863	
Adjustment Amount ==>			2,956	93,207	0		-340,622	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	1,925,605	1,398,412	262,745	4,473,924	0	1,107,760	24,524,818	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
33,937,723								
Base school name		Class	Basesch	Unif/LC	U/L			
ARAPAHOE 18		3	33-0018					
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 ==>	7,424,062	471,669	17,760	11,007,960	580	2,064,510	205,243,762	11,921
Level of Value ==>			94.92	94.00	94.00		73.00	
Factor			0.01137800	0.02127660	0.02127660		-0.01369863	
Adjustment Amount ==>			202	234,212	12		-2,811,558	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	7,424,062	471,669	17,962	11,242,172	592	2,064,510	202,432,204	11,921
2025 Totals								
UNADJUSTED								
ADJUSTED								
226,242,224								
223,665,092								

\*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			
CAMBRIDGE 21		3	33-0021					
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
		Pers. Prop.	Real	Real Prop.	Real Prop.			
Unadjusted Value ==>	0	0	0	110,020	0	222,925	3,104,309	0
Level of Value ==>			0.00	94.00	0.00		73.00	
Factor				0.02127660			-0.01369863	
Adjustment Amount ==>			0	2,341	0		-42,525	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	0	0	0	112,361	0	222,925	3,061,784	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
3,437,254								
Base school name		Class	Basesch	Unif/LC	U/L			
SOUTHERN VALLEY 540		3	33-0540					
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
		Pers. Prop.	Real	Real Prop.	Real Prop.			
Unadjusted Value ==>	0	7,951	921	133,285	0	10,410	14,343,747	0
Level of Value ==>			94.92	94.00	0.00		73.00	
Factor			0.01137800	0.02127660			-0.01369863	
Adjustment Amount ==>			10	2,836	0		-196,490	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	0	7,951	931	136,121	0	10,410	14,147,257	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
14,496,314								
Base school name		Class	Basesch	Unif/LC	U/L			
ELWOOD 30		3	37-0030					
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
		Pers. Prop.	Real	Real Prop.	Real Prop.			
Unadjusted Value ==>	13,687,169	7,925,847	1,383,189	294,367,525	14,914,332	4,030,482	235,529,138	8,478
Level of Value ==>			94.92	94.00	94.00		73.00	
Factor			0.01137800	0.02127660	0.02127660		-0.01369863	
Adjustment Amount ==>			15,738	6,262,489	317,326		-3,226,427	
* TIF Base Value				30,620	0		0	
Basesch adjusted in this County ==>	13,687,169	7,925,847	1,398,927	300,630,014	15,231,658	4,030,482	232,302,711	8,478
2025 Totals								
UNADJUSTED								
ADJUSTED								
571,846,160								
575,215,286								

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Base school name Class Basesch Unif/LC U/L								2025 Totals	
BERTRAND 54 3 69-0054									
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 ==>	14,733,844	4,704,728	858,053	31,678,989	2,153,322	3,712,365	320,164,040	4,194	378,009,535
Level of Value ==>			94.92	94.00	94.00		73.00		
Factor			0.01137800	0.02127660	0.02127660		-0.01369863		
Adjustment Amount ==>			9,763	674,021	45,815		-4,385,809		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	14,733,844	4,704,728	867,816	32,353,010	2,199,137	3,712,365	315,778,231	4,194	374,353,325
County UNadjusted total	40,431,346	14,544,870	2,532,055	351,719,429	17,885,848	12,018,047	847,329,740	24,593	1,286,485,928
County Adjustment Amnts			28,809	7,482,743	380,549		-11,607,257		-3,715,156
County ADJUSTED total	40,431,346	14,544,870	2,560,864	359,202,172	18,266,397	12,018,047	835,722,483	24,593	1,282,770,772
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								7 Records for GOSPER County	

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