

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 # 43 HAYES									
Base school name		Class	Basesch	Unif/LC	U/L				2025 Totals
WAUNETA-PALISADE 536		3	15-0536						
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 ==>	7,666,259	1,623,178	5,582,274	12,362,440	439,640	4,387,550	131,002,595	0	163,063,936
Level of Value ==>			94.92	96.00	96.00		74.00		
Factor			0.01137800				-0.02702703		
Adjustment Amount ==>			63,515	0	0		-3,540,611		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	7,666,259	1,623,178	5,645,789	12,362,440	439,640	4,387,550	127,461,984	0	159,586,840
Base school name		Class	Basesch	Unif/LC	U/L				2025 Totals
DUNDY CO 117		3	29-0117						
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 ==>	0	0	0	0	0	2,060	1,562,910	0	1,564,970
Level of Value ==>			0.00	0.00	0.00		74.00		
Factor							-0.02702703		
Adjustment Amount ==>			0	0	0		-42,241		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	0	0	0	0	0	2,060	1,520,669	0	1,522,729
Base school name		Class	Basesch	Unif/LC	U/L				2025 Totals
MAYWOOD 46		3	32-0046						
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 ==>	0	1,251	11	206,595	0	31,045	77,360	0	316,262
Level of Value ==>			94.92	96.00	0.00		74.00		
Factor			0.01137800				-0.02702703		
Adjustment Amount ==>			0	0	0		-2,091		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	0	1,251	11	206,595	0	31,045	75,269	0	314,171

\*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		2025 Totals	
HAYES CENTER 79		3	43-0079						
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 ==>	19,774,801	3,045,491	347,248	33,400,995	13,545,440	10,750,415	419,785,320	885,540	501,535,250
Level of Value ==>			94.92	96.00	96.00		74.00		
Factor			0.01137800				-0.02702703		
Adjustment Amount ==>			3,951	0	0		-11,345,550		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	19,774,801	3,045,491	351,199	33,400,995	13,545,440	10,750,415	408,439,770	885,540	490,193,651
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
WALLACE 65R		3	56-0565						
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 ==>	2,323,257	37,293	359	1,150,420	0	1,586,965	12,954,950	0	18,053,244
Level of Value ==>			94.92	96.00	0.00		74.00		
Factor			0.01137800				-0.02702703		
Adjustment Amount ==>			4	0	0		-350,134		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	2,323,257	37,293	363	1,150,420	0	1,586,965	12,604,816	0	17,703,114
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
MCCOOK 17		3	73-0017						
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 ==>	108,707	0	0	129,645	0	18,170	1,199,225	0	1,455,747
Level of Value ==>			0.00	96.00	0.00		74.00		
Factor							-0.02702703		
Adjustment Amount ==>			0	0	0		-32,411		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	108,707	0	0	129,645	0	18,170	1,166,814	0	1,423,336

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County UNadjusted total	29,873,024	4,707,213	5,929,892	47,250,095	13,985,080	16,776,205	566,582,360	885,540	685,989,409
County Adjustment Amnts			67,470	0	0		-15,313,038		-15,245,568
County ADJUSTED total	29,873,024	4,707,213	5,997,362	47,250,095	13,985,080	16,776,205	551,269,322	885,540	670,743,841
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 HAYES County	

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