

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 # 47 HOWARD									
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
CENTRAL VALLEY 60		3	39-0060						
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 ==>	1,821,084	456,391	1,227,625	9,980,065	0	2,333,093	47,042,804	0	62,861,062
Level of Value ==>			94.92	95.00	0.00		74.00		
Factor			0.01137800	0.01052632			-0.02702703		
Adjustment Amount ==>			13,968	105,053	0		-1,271,427		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	1,821,084	456,391	1,241,593	10,085,118	0	2,333,093	45,771,377	0	61,708,656
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
NORTHWEST HIGH 82		3	40-0082						
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 ==>	7,228,827	690,739	4,793,708	89,439,190	4,654,045	7,963,860	109,143,110	0	223,913,479
Level of Value ==>			94.92	95.00	94.00		74.00		
Factor			0.01137800	0.01052632	0.02127660		-0.02702703		
Adjustment Amount ==>			54,543	941,466	99,022		-2,949,814		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	7,228,827	690,739	4,848,251	90,380,656	4,753,067	7,963,860	106,193,296	0	222,058,696
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
ST PAUL 1		3	47-0001						
2025	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	32,728,257	4,317,843	11,186,404	325,482,555	43,650,842	27,124,145	393,078,361	0	837,568,407
Level of Value ==>			94.92	95.00	94.00		74.00		
Factor			0.01137800	0.01052632	0.02127660		-0.02702703		
Adjustment Amount ==>			127,279	3,422,912	928,511		-10,623,741		
* TIF Base Value				306,075	10,846		0		ADJUSTED
Basesch adjusted in this County ==>	32,728,257	4,317,843	11,313,683	328,905,467	44,579,353	27,124,145	382,454,620	0	831,423,368

*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	
CENTURA 100		3	47-0100						
2025	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	14,952,475	2,676,713	83,425	124,447,422	3,716,575	16,346,608	219,635,705	0	381,858,923
Level of Value ==>			94.92	95.00	94.00		74.00		
Factor			0.01137800	0.01052632	0.02127660		-0.02702703		
Adjustment Amount ==>			949	1,309,973	79,076		-5,936,101		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	14,952,475	2,676,713	84,374	125,757,395	3,795,651	16,346,608	213,699,604	0	377,312,820
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
ELBA 103		3	47-0103						
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 ==>	6,812,046	2,481,023	6,914,921	32,049,805	2,768,333	8,263,592	141,046,867	0	200,336,587
Level of Value ==>			94.92	95.00	94.00		74.00		
Factor			0.01137800	0.01052632	0.02127660		-0.02702703		
Adjustment Amount ==>			78,678	337,367	58,901		-3,812,078		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	6,812,046	2,481,023	6,993,599	32,387,172	2,827,234	8,263,592	137,234,789	0	196,999,455
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
PALMER 49		3	61-0049						
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 ==>	2,218,659	18,375	3,620	11,095,696	0	3,283,749	41,693,810	0	58,313,909
Level of Value ==>			94.92	95.00	0.00		74.00		
Factor			0.01137800	0.01052632			-0.02702703		
Adjustment Amount ==>			41	116,797	0		-1,126,860		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	2,218,659	18,375	3,661	11,212,493	0	3,283,749	40,566,950	0	57,303,887

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Base school name		Class	Basesch	Unif/LC	U/L	2025 Totals			
LOUP CITY 1		3	82-0001						
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
		Pers. Prop.	Real	Real Prop.	Real Prop.				
Unadjusted Value ==>	1,269,951	48,514	1,584	1,251,982	0	1,087,378	22,726,677	0	26,386,086
Level of Value ==>			94.92	95.00	0.00		74.00		
Factor			0.01137800	0.01052632			-0.02702703		
Adjustment Amount ==>			18	13,179	0		-614,235		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	1,269,951	48,514	1,602	1,265,161	0	1,087,378	22,112,442	0	25,785,048
County UNadjusted total	67,031,299	10,689,598	24,211,287	593,746,715	54,789,795	66,402,425	974,367,334	0	1,791,238,453
County Adjustment Amnts			275,476	6,246,747	1,165,510		-26,334,256		-18,646,523
County ADJUSTED total	67,031,299	10,689,598	24,486,763	599,993,462	55,955,305	66,402,425	948,033,078	0	1,772,591,930
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 HOWARD Count	

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