

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 # 48 JEFFERSON									
Base school name		Class	Basesch	Unif/LC	U/L				
DILLER-ODELL 100		3	34-0100						
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2025 Totals
		Pers. Prop.	Real	Real Prop.	Real Prop.				UNADJUSTED
Unadjusted Value ==>	16,688,650	32,532,004	23,374,222	44,352,391	14,505,208	14,337,500	197,845,583	0	343,635,558
Level of Value ==>			94.92	96.00	96.00		71.00		
Factor			0.01137800				0.01408451		
Adjustment Amount ==>		265,952		0	0		2,786,558		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	16,688,650	32,532,004	23,640,174	44,352,391	14,505,208	14,337,500	200,632,141	0	346,688,068
Base school name		Class	Basesch	Unif/LC	U/L				
FAIRBURY 8		3	48-0008						
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2025 Totals
		Pers. Prop.	Real	Real Prop.	Real Prop.				UNADJUSTED
Unadjusted Value ==>	84,356,441	34,718,046	81,328,585	320,215,936	100,107,517	85,106,271	847,609,655	0	1,553,442,451
Level of Value ==>			94.92	96.00	96.00		71.00		
Factor			0.01137800				0.01408451		
Adjustment Amount ==>		925,357		0	0		11,938,167		
* TIF Base Value				50,452	352,440		0		ADJUSTED
Basesch adjusted in this County ==>	84,356,441	34,718,046	82,253,942	320,215,936	100,107,517	85,106,271	859,547,822	0	1,566,305,975
Base school name		Class	Basesch	Unif/LC	U/L				
TRI COUNTY 300		3	48-0300						
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2025 Totals
		Pers. Prop.	Real	Real Prop.	Real Prop.				UNADJUSTED
Unadjusted Value ==>	21,836,000	16,083,715	9,596,958	64,042,146	16,365,604	23,240,819	343,864,397	0	495,029,639
Level of Value ==>			94.92	96.00	96.00		71.00		
Factor			0.01137800				0.01408451		
Adjustment Amount ==>		109,194		0	0		4,843,162		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	21,836,000	16,083,715	9,706,152	64,042,146	16,365,604	23,240,819	348,707,559	0	499,981,995

\*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 <div>             MERIDIAN 303             3             48-0303           </div>									2025 Totals
2025	Personal Property	Centrally Assessed Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	6,288,220	2,014,029	10,810,277	18,090,950	7,176,700	4,192,830	151,699,417	0	200,272,423
Level of Value ==>			94.92	96.00	96.00		71.00		
Factor			0.01137800				0.01408451		
Adjustment Amount ==>			122,999	0	0		2,136,612		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	6,288,220	2,014,029	10,933,276	18,090,950	7,176,700	4,192,830	153,836,029	0	202,532,034
County UNadjusted total	129,169,311	85,347,794	125,110,042	446,701,423	138,155,029	126,877,420	1,541,019,052	0	2,592,380,071
County Adjustment Amnts			1,423,502	0	0		21,704,499		23,128,001
County ADJUSTED total	129,169,311	85,347,794	126,533,544	446,701,423	138,155,029	126,877,420	1,562,723,551	0	2,615,508,072
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 JEFFERSON Co

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