

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 # 49 JOHNSON								
Base school name		Class	Basesch	Unif/LC	U/L			
FREEMAN 34		3	34-0034					
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 ==>	555,763	257,203	535,265	5,743,113	0	1,095,965	28,844,984	0
Level of Value ==>			94.92	97.00	0.00		71.00	
Factor			0.01137800	-0.01030928			0.01408451	
Adjustment Amount ==>			6,090	-59,207	0		406,267	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	555,763	257,203	541,355	5,683,906	0	1,095,965	29,251,251	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
37,032,293								
Base school name		Class	Basesch	Unif/LC	U/L			
STERLING 33		3	49-0033					
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 ==>	7,827,053	5,561,911	13,464,219	97,213,527	5,328,766	10,742,155	251,750,500	0
Level of Value ==>			94.92	97.00	96.00		71.00	
Factor			0.01137800	-0.01030928			0.01408451	
Adjustment Amount ==>			153,196	-1,002,201	0		3,545,782	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	7,827,053	5,561,911	13,617,415	96,211,326	5,328,766	10,742,155	255,296,282	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
391,888,131								
Base school name		Class	Basesch	Unif/LC	U/L			
JOHNSON CO CENTRAL 50		3	49-0050					
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 ==>	21,096,800	9,265,309	16,222,536	190,318,795	31,447,973	30,561,277	448,824,419	0
Level of Value ==>			94.92	97.00	96.00		71.00	
Factor			0.01137800	-0.01030928			0.01408451	
Adjustment Amount ==>			184,580	-1,961,307	0		6,321,472	
* TIF Base Value				72,000	39,638		0	
Basesch adjusted in this County ==>	21,096,800	9,265,309	16,407,116	188,357,488	31,447,973	30,561,277	455,145,891	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
747,737,109								
752,281,854								

*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	
JOHNSON-BROCK 23		3	64-0023						
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 ==>	1,989,739	788,580	175,024	10,936,068	26,191	3,593,722	65,209,110	0	82,718,434
Level of Value ==>			94.92	97.00	96.00		71.00		
Factor			0.01137800	-0.01030928			0.01408451		
Adjustment Amount ==>			1,991	-112,743	0		918,438		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	1,989,739	788,580	177,015	10,823,325	26,191	3,593,722	66,127,548	0	83,526,120
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
SYRACUSE-DUNBAR-AVOCA 27		3	66-0027						
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 ==>	4,231	0	0	0	0	59,140	2,379,404	0	2,442,775
Level of Value ==>			0.00	0.00	0.00		71.00		
Factor							0.01408451		
Adjustment Amount ==>			0	0	0		33,513		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	4,231	0	0	0	0	59,140	2,412,917	0	2,476,288
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
LEWISTON 69		3	67-0069						
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 ==>	1,388,394	588,059	199,725	16,353,593	8,620	3,436,630	96,557,428	0	118,532,449
Level of Value ==>			94.92	97.00	96.00		71.00		
Factor			0.01137800	-0.01030928			0.01408451		
Adjustment Amount ==>			2,272	-168,594	0		1,359,964		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	1,388,394	588,059	201,997	16,184,999	8,620	3,436,630	97,917,392	0	119,726,091

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HUMBOLDT TABLE RK STEINAUER 70 3 74-0070								UNADJUSTED	
2025	Personal Property	Centrally Assessed Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	ADJUSTED
Unadjusted Value ==>	125,368	599,316	3,165,231	2,718,407	177,583	969,195	18,359,873	0	26,114,973
Level of Value ==>			94.92	97.00	96.00		71.00		
Factor			0.01137800	-0.01030928			0.01408451		
Adjustment Amount ==>			36,014	-28,025	0		258,590		
* TIF Base Value				0	0		0		
Basesch adjusted in this County ==>	125,368	599,316	3,201,245	2,690,382	177,583	969,195	18,618,463	0	26,381,552
County UNadjusted total	32,987,348	17,060,378	33,762,000	323,283,503	36,989,133	50,458,084	911,925,718	0	1,406,466,164
County Adjustment Amnts			384,143	-3,332,077	0		12,844,026		9,896,092
County ADJUSTED total	32,987,348	17,060,378	34,146,143	319,951,426	36,989,133	50,458,084	924,769,744	0	1,416,362,256
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 JOHNSON Count	

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