

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 # 54 KNOX									
Base school name		Class	Basesch	Unif/LC	U/L				2025 Totals
SUMMERLAND 115		3	02-0115						
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 ==>>>>	1,222,776	120,758	13,708	981,090	0	700,075	26,509,195	0	29,547,602
Level of Value ==>>>>			94.92	93.00	0.00		72.00		
Factor			0.01137800	0.03225806					
Adjustment Amount ==>			156	31,648	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>>	1,222,776	120,758	13,864	1,012,738	0	700,075	26,509,195	0	29,579,406
Base school name		Class	Basesch	Unif/LC	U/L				2025 Totals
BOYD COUNTY SCH 51		3	08-0051						
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 ==>>>>	973,071	0	0	9,601,705	92,700	413,825	24,119,150	0	35,200,451
Level of Value ==>>>>			0.00	93.00	93.00		72.00		
Factor				0.03225806	0.03225806				
Adjustment Amount ==>			0	309,732	2,990		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>>	973,071	0	0	9,911,437	95,690	413,825	24,119,150	0	35,513,173
Base school name		Class	Basesch	Unif/LC	U/L				2025 Totals
CREIGHTON 13		3	54-0013						
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 ==>>>>	16,219,425	3,795,234	410,439	97,068,060	8,317,995	16,590,780	392,663,195	0	535,065,128
Level of Value ==>>>>			94.92	93.00	93.00		72.00		
Factor			0.01137800	0.03225806	0.03225806				
Adjustment Amount ==>			4,670	3,131,227	268,072		0		
* TIF Base Value				0	7,755		0		ADJUSTED
Basesch adjusted in this County ==>>	16,219,425	3,795,234	415,109	100,199,287	8,586,067	16,590,780	392,663,195	0	538,469,097

\*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	
CROFTON 96		3	54-0096						
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 ==>	12,891,791	1,612,827	173,932	250,892,780	20,117,340	14,097,875	254,704,025	0	554,490,570
Level of Value ==>			94.92	93.00	93.00		72.00		
Factor			0.01137800	0.03225806	0.03225806				
Adjustment Amount ==>			1,979	8,093,314	646,927		0		
* TIF Base Value				0	62,610		0		ADJUSTED
Basesch adjusted in this County ==>	12,891,791	1,612,827	175,911	258,986,094	20,764,267	14,097,875	254,704,025	0	563,232,790
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
NIOBRARA 1R		3	54-0501						
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 ==>	8,595,687	2,411,013	256,797	66,861,580	4,376,795	9,457,200	194,457,720	0	286,416,792
Level of Value ==>			94.92	93.00	93.00		72.00		
Factor			0.01137800	0.03225806	0.03225806				
Adjustment Amount ==>			2,922	2,156,825	141,187		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	8,595,687	2,411,013	259,719	69,018,405	4,517,982	9,457,200	194,457,720	0	288,717,726
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
ISANTI C5		3	54-0505						
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 ==>	12,103	105,130	11,913	2,531,950	20,025	0	5,995,830	0	8,676,951
Level of Value ==>			94.92	93.00	93.00		72.00		
Factor			0.01137800	0.03225806	0.03225806				
Adjustment Amount ==>			136	81,676	646		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	12,103	105,130	12,049	2,613,626	20,671	0	5,995,830	0	8,759,409

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Base school name		Class	Basesch	Unif/LC	U/L			
WAUSA 76R		3	54-0576					
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 ==>	9,321,265	2,237,776	245,398	48,600,585	4,478,270	11,154,925	274,519,405	0
Level of Value ==>			94.92	93.00	93.00		72.00	
Factor			0.01137800	0.03225806	0.03225806			
Adjustment Amount ==>			2,792	1,567,761	144,460		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	9,321,265	2,237,776	248,190	50,168,346	4,622,730	11,154,925	274,519,405	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
350,557,624								
352,272,637								
Base school name		Class	Basesch	Unif/LC	U/L			
VERDIGRE 83R		3	54-0583					
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 ==>	12,114,705	3,331,314	405,405	70,377,250	5,279,335	12,652,745	322,764,760	0
Level of Value ==>			94.92	93.00	93.00		72.00	
Factor			0.01137800	0.03225806	0.03225806			
Adjustment Amount ==>			4,613	2,270,234	157,864		0	
* TIF Base Value				0	385,565		0	
Basesch adjusted in this County ==>	12,114,705	3,331,314	410,018	72,647,484	5,437,199	12,652,745	322,764,760	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
426,925,514								
429,358,225								
Base school name		Class	Basesch	Unif/LC	U/L			
BLOOMFIELD 86R		3	54-0586					
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 ==>	40,099,556	6,327,997	788,585	99,901,210	53,486,320	35,185,790	651,095,695	0
Level of Value ==>			94.92	93.00	93.00		72.00	
Factor			0.01137800	0.03225806	0.03225806			
Adjustment Amount ==>			8,973	3,222,619	1,725,365		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	40,099,556	6,327,997	797,558	103,123,829	55,211,685	35,185,790	651,095,695	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
886,885,153								
891,842,110								

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Base school name		Class	Basesch	Unif/LC	U/L				
PLAINVIEW 5		3	70-0005						
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 ==>	697,510	9,647	1,243	1,237,620	0	166,775	16,557,925	0	18,670,720
Level of Value ==>			94.92	93.00	0.00		72.00		
Factor			0.01137800	0.03225806					
Adjustment Amount ==>			14	39,923	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	697,510	9,647	1,257	1,277,543	0	166,775	16,557,925	0	18,710,657
Base school name		Class	Basesch	Unif/LC	U/L				
OSMOND 42R		3	70-0542						
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 ==>	192,237	47,290	5,368	546,385	0	447,725	16,175,910	0	17,414,915
Level of Value ==>			94.92	93.00	0.00		72.00		
Factor			0.01137800	0.03225806					
Adjustment Amount ==>			61	17,625	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	192,237	47,290	5,429	564,010	0	447,725	16,175,910	0	17,432,601
County UNadjusted total	102,340,126	19,998,986	2,312,788	648,600,215	96,168,780	100,867,715	2,179,562,810	0	3,149,851,420
County Adjustment Amnts			26,316	20,922,584	3,087,511		0		24,036,411
County ADJUSTED total	102,340,126	19,998,986	2,339,104	669,522,799	99,256,291	100,867,715	2,179,562,810	0	3,173,887,831
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								11 Records for KNOX County	

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