

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 # 55 LANCASTER									
Base school name		Class	Basesch	Unif/LC		U/L		2025 Totals	
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
Unadjusted Value ==>	0	74,046	24,094	1,444,200	0	16,100	2,478,900	0	4,037,340
Level of Value ==>			94.92	97.00	0.00		75.00		
Factor			0.01137800	-0.01030928			-0.04000000		
Adjustment Amount ==>			274	-14,889	0		-99,156		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	0	74,046	24,368	1,429,311	0	16,100	2,379,744	0	3,923,569
Base school name		Class	Basesch	Unif/LC		U/L		2025 Totals	
LINCOLN 1		4	55-0001						
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 ==>	943,437,748	487,889,182	193,464,549	27,375,811,167	10,565,886,274	4,784,400	81,063,300	0	39,652,336,620
Level of Value ==>			94.92	97.00	95.00		75.00		
Factor			0.01137800	-0.01030928	0.01052632		-0.04000000		
Adjustment Amount ==>			2,201,240	-280,692,000	106,056,290		-3,231,648		
* TIF Base Value				148,691,567	490,542,774		272,100		ADJUSTED
Basesch adjusted in this County ==>	943,437,748	487,889,182	195,665,789	27,095,119,167	10,671,942,564	4,784,400	77,831,652	0	39,476,670,502
Base school name		Class	Basesch	Unif/LC		U/L		2025 Totals	
WAVERLY 145		3	55-0145						
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 ==>	86,106,805	27,027,309	15,078,327	1,403,029,800	142,595,900	29,266,261	562,785,139	0	2,265,889,541
Level of Value ==>			94.92	97.00	95.00		75.00		
Factor			0.01137800	-0.01030928	0.01052632		-0.04000000		
Adjustment Amount ==>			171,561	-14,380,746	913,227		-22,511,406		
* TIF Base Value				8,097,700	55,839,400		0		ADJUSTED
Basesch adjusted in this County ==>	86,106,805	27,027,309	15,249,888	1,388,649,054	143,509,127	29,266,261	540,273,733	0	2,230,082,177

*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%.

BY COUNTY : 55 LANCASTER

BY COUNTY REPORT
OCTOBER 10, 2025

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 # 55 LANCASTER									
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
MALCOLM 148		3	55-0148						
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 ==>	7,857,038	6,079,301	8,412,477	405,685,900	21,692,500	10,459,100	177,245,700	0	637,432,016
Level of Value ==>			94.92	97.00	95.00		75.00		
Factor			0.01137800	-0.01030928	0.01052632		-0.04000000		
Adjustment Amount ==>			95,717	-4,182,330	227,953		-7,089,828		
* TIF Base Value				0	37,000		0		ADJUSTED
Basesch adjusted in this County ==>	7,857,038	6,079,301	8,508,194	401,503,570	21,920,453	10,459,100	170,155,872	0	626,483,528
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
NORRIS 160		3	55-0160						
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 ==>	26,598,823	27,581,956	28,231,207	1,708,034,100	103,435,000	26,491,759	496,590,141	0	2,416,962,986
Level of Value ==>			94.92	97.00	95.00		75.00		
Factor			0.01137800	-0.01030928	0.01052632		-0.04000000		
Adjustment Amount ==>			321,215	-17,603,312	1,088,718		-19,863,606		
* TIF Base Value				513,100	6,800		0		ADJUSTED
Basesch adjusted in this County ==>	26,598,823	27,581,956	28,552,422	1,690,430,788	104,523,718	26,491,759	476,726,535	0	2,380,906,001
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
RAYMOND CENTRAL 161		3	55-0161						
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 ==>	11,155,200	4,471,199	6,080,764	409,128,700	9,830,300	11,705,793	233,912,607	0	686,284,563
Level of Value ==>			94.92	97.00	95.00		75.00		
Factor			0.01137800	-0.01030928	0.01052632		-0.04000000		
Adjustment Amount ==>			69,187	-4,217,822	103,477		-9,356,504		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	11,155,200	4,471,199	6,149,951	404,910,878	9,933,777	11,705,793	224,556,103	0	672,882,901

*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%.

BY COUNTY : 55 LANCASTER

BY COUNTY REPORT
OCTOBER 10, 2025

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 # 55 LANCASTER									
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
PALMYRA OR1		3	66-0501						
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 ==>	10,428,875	3,827,143	3,705,005	306,463,900	13,029,800	5,703,300	101,118,000	0	444,276,023
Level of Value ==>			94.92	97.00	95.00		75.00		
Factor			0.01137800	-0.01030928	0.01052632		-0.04000000		
Adjustment Amount ==>			42,156	-3,159,422	137,156		-4,044,720		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	10,428,875	3,827,143	3,747,161	303,304,478	13,166,956	5,703,300	97,073,280	0	437,251,193
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
CRETE 2		3	76-0002						
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 ==>	11,670,188	10,485,270	8,164,678	491,872,800	18,125,700	15,569,331	324,439,369	0	880,327,336
Level of Value ==>			94.92	97.00	95.00		75.00		
Factor			0.01137800	-0.01030928	0.01052632		-0.04000000		
Adjustment Amount ==>			92,898	-5,060,488	190,797		-12,977,575		
* TIF Base Value				1,005,500	0		0		ADJUSTED
Basesch adjusted in this County ==>	11,670,188	10,485,270	8,257,576	486,812,312	18,316,497	15,569,331	311,461,794	0	862,572,968
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
WILBER-CLATONIA 82		3	76-0082						
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 ==>	14,177	272,382	28,600	4,293,600	0	190,300	21,843,800	0	26,642,859
Level of Value ==>			94.92	97.00	0.00		75.00		
Factor			0.01137800	-0.01030928			-0.04000000		
Adjustment Amount ==>			325	-44,264	0		-873,752		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	14,177	272,382	28,925	4,249,336	0	190,300	20,970,048	0	25,725,168

*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%.

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 # 55 LANCASTER

Base school name		Class	Basesch	Unif/LC	U/L					2025 Totals
MILFORD 5		3	80-0005							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 ==>	764,925	1,700,228	6,620,350	74,630,800	0	2,699,100	28,677,100	0	115,092,503	
Level of Value ==>			94.92	97.00	0.00		75.00			
Factor			0.01137800	-0.01030928			-0.04000000			
Adjustment Amount ==>			75,326	-769,390	0		-1,147,084			
* TIF Base Value				0	0		0			
Basesch adjusted in this County ==>	764,925	1,700,228	6,695,676	73,861,410	0	2,699,100	27,530,016	0	113,251,355	
County UNadjusted total	1,098,033,779	569,408,016	269,810,051	32,180,394,967	10,874,595,474	106,885,444	2,030,154,056	0	47,129,281,787	
County Adjustment Amnts			3,069,899	-330,124,663	108,717,618		-81,195,279		-299,532,425	
County ADJUSTED total	1,098,033,779	569,408,016	272,879,950	31,850,270,304	10,983,313,092	106,885,444	1,948,958,777	0	46,829,749,362	
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.									10 Records for LANCASTER Co	

*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%.