

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 # 59 MADISON									
Base school name Class Basesch Unif/LC U/L								2025 Totals	
MADISON 1 3 59-0001									
2025	Personal Property	Centrally Assessed Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	49,741,311	4,309,685	12,019,747	192,591,274	33,005,773	31,467,390	710,989,611	0	1,034,124,791
Level of Value ==>			94.92	97.00	94.00		71.00		
Factor			0.01137800	-0.01030928	0.02127660		0.01408451		
Adjustment Amount ==>			136,761	-1,985,177	702,251		10,013,940		
* TIF Base Value				29,101	0		0		ADJUSTED
Basesch adjusted in this County ==>	49,741,311	4,309,685	12,156,508	190,606,097	33,708,024	31,467,390	721,003,551	0	1,042,992,566
Base school name Class Basesch Unif/LC U/L								2025 Totals	
NORFOLK 2 3 59-0002									
2025	Personal Property	Centrally Assessed Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	333,781,251	40,006,384	17,566,129	2,126,328,456	954,659,845	9,266,398	92,086,816	0	3,573,695,279
Level of Value ==>			94.92	97.00	94.00		71.00		
Factor			0.01137800	-0.01030928	0.02127660		0.01408451		
Adjustment Amount ==>			199,867	-21,870,571	19,943,775		1,296,998		
* TIF Base Value				4,883,408	17,302,600		0		ADJUSTED
Basesch adjusted in this County ==>	333,781,251	40,006,384	17,765,996	2,104,457,885	974,603,620	9,266,398	93,383,814	0	3,573,265,348
Base school name Class Basesch Unif/LC U/L								2025 Totals	
BATTLE CREEK 5 3 59-0005									
2025	Personal Property	Centrally Assessed Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	33,740,973	2,568,210	2,696,345	276,613,627	34,001,680	18,819,959	533,642,147	0	902,082,941
Level of Value ==>			94.92	97.00	94.00		71.00		
Factor			0.01137800	-0.01030928	0.02127660		0.01408451		
Adjustment Amount ==>			30,679	-2,851,687	723,440		7,516,088		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	33,740,973	2,568,210	2,727,024	273,761,940	34,725,120	18,819,959	541,158,235	0	907,501,461

*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			
NEWMAN GROVE 13		3	59-0013					
2025	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	12,278,624	963,208	89,775	62,521,969	5,673,853	10,273,682	314,919,145	0
Level of Value ==>			94.92	97.00	94.00		71.00	
Factor			0.01137800	-0.01030928	0.02127660		0.01408451	
Adjustment Amount ==>			1,021	-644,556	109,429		4,435,482	
* TIF Base Value				0	530,693		0	
Basesch adjusted in this County ==>	12,278,624	963,208	90,796	61,877,413	5,783,282	10,273,682	319,354,627	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
410,621,632								
Base school name		Class	Basesch	Unif/LC	U/L			
ELKHORN VALLEY 80		3	59-0080					
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 ==>	10,102,061	1,289,275	83,005	106,731,385	5,156,790	9,648,297	330,695,865	0
Level of Value ==>			94.92	97.00	94.00		71.00	
Factor			0.01137800	-0.01030928	0.02127660		0.01408451	
Adjustment Amount ==>			944	-1,100,033	109,719		4,657,689	
* TIF Base Value				28,169	0		0	
Basesch adjusted in this County ==>	10,102,061	1,289,275	83,949	105,631,352	5,266,509	9,648,297	335,353,554	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
467,374,997								
Base school name		Class	Basesch	Unif/LC	U/L			
HUMPHREY 67		3	71-0067					
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 ==>	464,195	551	155	2,319,852	0	3,126,832	20,531,277	0
Level of Value ==>			94.92	97.00	0.00		71.00	
Factor			0.01137800	-0.01030928			0.01408451	
Adjustment Amount ==>			2	-23,916	0		289,173	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	464,195	551	157	2,295,936	0	3,126,832	20,820,450	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
26,708,121								

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County UNadjusted total	440,108,415	49,137,313	32,455,156	2,767,106,563	1,032,497,941	82,602,558	2,002,864,861	0	6,406,772,807
County Adjustment Amnts			369,274	-28,475,940	21,588,614		28,209,370		21,691,318
County ADJUSTED total	440,108,415	49,137,313	32,824,430	2,738,630,623	1,054,086,555	82,602,558	2,031,074,231	0	6,428,464,125
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								6 Records for MADISON Count	

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