

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 # 60 MCPHERSON								
Base school name		Class	Basesch	Unif/LC	U/L			
ARTHUR CO HIGH 500		3	03-0500					
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 ==>	451,076	61,787	751	531,150	30,375	158,455	9,557,597	0
Level of Value ==>			94.92	96.00	96.00		72.00	
Factor			0.01137800					
Adjustment Amount ==>			9	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	451,076	61,787	760	531,150	30,375	158,455	9,557,597	0
2025 Totals								
UNADJUSTED								
10,791,191								
ADJUSTED								
10,791,200								
Base school name		Class	Basesch	Unif/LC	U/L			
STAPLETON R1		3	57-0501					
2025	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	163,993	155,036	17,600	695,000	0	212,180	7,516,962	0
Level of Value ==>			94.92	96.00	0.00		72.00	
Factor			0.01137800					
Adjustment Amount ==>			200	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	163,993	155,036	17,800	695,000	0	212,180	7,516,962	0
2025 Totals								
UNADJUSTED								
8,760,771								
ADJUSTED								
8,760,971								
Base school name		Class	Basesch	Unif/LC	U/L			
MCPHERSON CO HIGH 90		3	60-0090					
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 ==>	4,239,058	2,762,309	326,922	17,737,915	601,737	3,983,467	370,569,126	0
Level of Value ==>			94.92	96.00	96.00		72.00	
Factor			0.01137800					
Adjustment Amount ==>			3,720	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	4,239,058	2,762,309	330,642	17,737,915	601,737	3,983,467	370,569,126	0
2025 Totals								
UNADJUSTED								
400,220,534								
ADJUSTED								
400,224,254								

\*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 : 60 MCPHERSON

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County UNadjusted total	4,854,127	2,979,132	345,273	18,964,065	632,112	4,354,102	387,643,685	0	419,772,496
County Adjustment Amnts			3,929	0	0		0		3,929
County ADJUSTED total	4,854,127	2,979,132	349,202	18,964,065	632,112	4,354,102	387,643,685	0	419,776,425
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								3 Records for MCPHERSON C	

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 Factors rounded for display. Agland adjusted to 72%, other real property adjusted to 96%.