

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 # 61 MERRICK								
Base school name Class Basesch Unif/LC U/L								2025 Totals
GRAND ISLAND 2 3 40-0002								
2025	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	519	0	0	532,070	0	0	0	0
Level of Value ==>			0.00	94.00	0.00		0.00	
Factor				0.02127660				
Adjustment Amount ==>			0	11,321	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	519	0	0	543,391	0	0	0	0
								UNADJUSTED
								ADJUSTED
								532,589
								543,910
Base school name Class Basesch Unif/LC U/L								2025 Totals
NORTHWEST HIGH 82 3 40-0082								
2025	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	6,762,621	5,910,597	22,458,390	102,638,535	16,178,845	8,993,380	147,083,250	0
Level of Value ==>			94.92	94.00	98.00		73.00	
Factor			0.01137800	0.02127660	-0.02040816		-0.01369863	
Adjustment Amount ==>			255,532	2,183,799	-330,180		-2,014,839	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	6,762,621	5,910,597	22,713,922	104,822,334	15,848,665	8,993,380	145,068,411	0
								UNADJUSTED
								ADJUSTED
								310,025,618
								310,119,930
Base school name Class Basesch Unif/LC U/L								2025 Totals
CENTRAL CITY 4 3 61-0004								
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 ==>	91,801,928	12,576,223	56,121,117	358,448,415	89,647,040	19,968,090	584,586,100	585
Level of Value ==>			94.92	94.00	98.00		73.00	
Factor			0.01137800	0.02127660	-0.02040816		-0.01369863	
Adjustment Amount ==>			638,546	7,621,161	-1,823,080		-8,006,473	
* TIF Base Value				253,920	316,100		113,555	
Basesch adjusted in this County ==>	91,801,928	12,576,223	56,759,663	366,069,576	87,823,960	19,968,090	576,579,627	585
								UNADJUSTED
								ADJUSTED
								1,213,149,498
								1,211,579,652

*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 REPORT FOR # 61 MERRICK									
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
PALMER 49		3	61-0049						
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 ==>	8,302,163	925,504	501,383	69,959,270	6,899,640	6,897,360	144,304,200	0	237,789,520
Level of Value ==>			94.92	94.00	98.00		73.00		
Factor			0.01137800	0.02127660	-0.02040816		-0.01369863		
Adjustment Amount ==>			5,705	1,487,115	-140,809		-1,976,770		
* TIF Base Value				64,885	0		0		ADJUSTED
Basesch adjusted in this County ==>	8,302,163	925,504	507,088	71,446,385	6,758,831	6,897,360	142,327,430	0	237,164,761
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
FULLERTON 1		3	63-0001						
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 ==>	339,714	8,429	2,631	1,721,470	0	1,186,745	13,537,165	0	16,796,154
Level of Value ==>			94.92	94.00	0.00		73.00		
Factor			0.01137800	0.02127660			-0.01369863		
Adjustment Amount ==>			30	36,627	0		-185,441		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	339,714	8,429	2,661	1,758,097	0	1,186,745	13,351,724	0	16,647,370
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
TWIN RIVER 30		3	63-0030						
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 ==>	5,662,166	3,881,410	26,290,459	42,484,870	16,886,159	3,579,525	86,452,530	0	185,237,119
Level of Value ==>			94.92	94.00	98.00		73.00		
Factor			0.01137800	0.02127660	-0.02040816		-0.01369863		
Adjustment Amount ==>			299,133	903,934	-344,615		-1,184,281		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	5,662,166	3,881,410	26,589,592	43,388,804	16,541,544	3,579,525	85,268,249	0	184,911,290

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Base school name		Class	Basesch	Unif/LC		U/L		2025 Totals	
HIGH PLAINS COMMUNITY 75		3	72-0075						
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 ==>	15,871,882	4,490,054	31,846,239	123,437,410	13,300,710	11,573,125	218,961,315	0	419,480,735
Level of Value ==>			94.92	94.00	98.00		73.00		
Factor			0.01137800	0.02127660	-0.02040816		-0.01369863		
Adjustment Amount ==>			362,347	2,626,328	-271,443		-2,999,470		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	15,871,882	4,490,054	32,208,586	126,063,738	13,029,267	11,573,125	215,961,845	0	419,198,497
County UNadjusted total	128,740,993	27,792,217	137,220,219	699,222,040	142,912,394	52,198,225	1,194,924,560	585	2,383,011,233
County Adjustment Amnts			1,561,293	14,870,285	-2,910,127		-16,367,274		-2,845,823
County ADJUSTED total	128,740,993	27,792,217	138,781,512	714,092,325	140,002,267	52,198,225	1,178,557,286	585	2,380,165,410
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 MERRICK Count	

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