

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 # 64 NEMAHA								
Base school name		Class	Basesch	Unif/LC	U/L			
JOHNSON CO CENTRAL 50		3	49-0050					
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 ==>	219,416	85,913	20,502	1,597,681	0	255,049	16,054,685	0
Level of Value ==>			94.92	97.00	0.00		72.00	
Factor			0.01137800	-0.01030928				
Adjustment Amount ==>			233	-16,471	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	219,416	85,913	20,735	1,581,210	0	255,049	16,054,685	0
2025 Totals								
Base school name		Class	Basesch	Unif/LC	U/L			
JOHNSON-BROCK 23		3	64-0023					
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 ==>	24,834,596	5,594,326	2,324,120	108,492,396	4,048,286	19,697,533	419,887,975	0
Level of Value ==>			94.92	97.00	96.00		72.00	
Factor			0.01137800	-0.01030928				
Adjustment Amount ==>			26,444	-1,118,478	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	24,834,596	5,594,326	2,350,564	107,373,918	4,048,286	19,697,533	419,887,975	0
2025 Totals								
Base school name		Class	Basesch	Unif/LC	U/L			
AUBURN 29		3	64-0029					
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 ==>	30,779,504	13,270,736	18,096,024	283,223,678	37,924,039	18,446,066	542,559,653	0
Level of Value ==>			94.92	97.00	96.00		72.00	
Factor			0.01137800	-0.01030928				
Adjustment Amount ==>			205,897	-2,554,154	0		0	
* TIF Base Value				35,470,760	15,392,249		0	
Basesch adjusted in this County ==>	30,779,504	13,270,736	18,301,921	280,669,524	37,924,039	18,446,066	542,559,653	0
2025 Totals								

*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	
NEBRASKA CITY 111		3	66-0111						
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 ==>	47,473	3,603	113	272,022	0	17,146	1,156,585	0	1,496,942
Level of Value ==>			94.92	97.00	0.00		72.00		
Factor			0.01137800	-0.01030928					
Adjustment Amount ==>			1	-2,804	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	47,473	3,603	114	269,218	0	17,146	1,156,585	0	1,494,139
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
FALLS CITY 56		3	74-0056						
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 ==>	169,019	0	0	1,129,963	0	570,258	24,118,046	0	25,987,286
Level of Value ==>			0.00	97.00	0.00		72.00		
Factor				-0.01030928					
Adjustment Amount ==>			0	-11,649	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	169,019	0	0	1,118,314	0	570,258	24,118,046	0	25,975,637
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
HUMBOLDT TABLE RK STEINAUER 70		3	74-0070						
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 ==>	3,590,762	830,721	1,655,506	17,348,512	477,775	3,575,733	120,205,695	0	147,684,704
Level of Value ==>			94.92	97.00	96.00		72.00		
Factor			0.01137800	-0.01030928					
Adjustment Amount ==>			18,836	-178,851	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	3,590,762	830,721	1,674,342	17,169,661	477,775	3,575,733	120,205,695	0	147,524,689

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County UNadjusted total	59,640,770	19,785,299	22,096,265	412,064,252	42,450,100	42,561,785	1,123,982,639	0	1,722,581,110
County Adjustment Amnts			251,411	-3,882,407	0		0		-3,630,996
County ADJUSTED total	59,640,770	19,785,299	22,347,676	408,181,845	42,450,100	42,561,785	1,123,982,639	0	1,718,950,114
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 NEMAHA County	

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