

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 # 66 OTOE									
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
CONESTOGA 56		3	13-0056						
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 ==>	346,449	51,993	16,852	2,484,485	0	284,847	17,704,952	0	20,889,578
Level of Value ==>			94.92	92.00	0.00		71.00		
Factor			0.01137800	0.04347826			0.01408451		
Adjustment Amount ==>			192	108,021	0		249,366		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	346,449	51,993	17,044	2,592,506	0	284,847	17,954,318	0	21,247,157
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
ELMWOOD-MURDOCK 97		3	13-0097						
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 ==>	171,455	209,781	45,462	2,419,285	0	189,190	14,579,975	0	17,615,148
Level of Value ==>			94.92	92.00	0.00		71.00		
Factor			0.01137800	0.04347826			0.01408451		
Adjustment Amount ==>			517	105,186	0		205,352		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	171,455	209,781	45,979	2,524,471	0	189,190	14,785,327	0	17,926,203
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 ==>	455,197	155,229	39,776	1,021,510	0	5,000	4,224,641	0	5,901,353
Level of Value ==>			94.92	92.00	0.00		71.00		
Factor			0.01137800	0.04347826			0.01408451		
Adjustment Amount ==>			453	44,413	0		59,502		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	455,197	155,229	40,229	1,065,923	0	5,000	4,284,143	0	6,005,721

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Base school name		Class	Basesch	Unif/LC	U/L			
STERLING 33		3	49-0033					
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 ==>>>>	1,071,356	1,794,624	654,082	29,364,928	389,542	865,663	46,280,097	0
Level of Value ==>>>>			94.92	92.00	93.00		71.00	
Factor			0.01137800	0.04347826	0.03225806		0.01408451	
Adjustment Amount ==>			7,442	1,276,736	12,566		651,832	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	1,071,356	1,794,624	661,524	30,641,664	402,108	865,663	46,931,929	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
80,420,292								
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 ==>>>>	6,878,181	1,353,263	97,179	44,057,314	5,621,843	5,827,510	218,733,090	0
Level of Value ==>>>>			94.92	92.00	93.00		71.00	
Factor			0.01137800	0.04347826	0.03225806		0.01408451	
Adjustment Amount ==>			1,106	1,915,535	181,350		3,080,748	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	6,878,181	1,353,263	98,285	45,972,849	5,803,193	5,827,510	221,813,838	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
282,568,380								
Base school name		Class	Basesch	Unif/LC	U/L			
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 Value ==>>>>	987,577	1,535,841	351,443	84,120,769	148,297	2,048,392	28,016,715	0
Level of Value ==>>>>			94.92	92.00	93.00		71.00	
Factor			0.01137800	0.04347826	0.03225806		0.01408451	
Adjustment Amount ==>			3,999	3,657,425	4,784		394,602	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	987,577	1,535,841	355,442	87,778,194	153,081	2,048,392	28,411,317	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
117,209,034								
121,269,844								

\*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			
NORRIS 160		3	55-0160					
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
		Pers. Prop.	Real	Real Prop.	Real Prop.			
Unadjusted Value ==>	0	78,409	15,890	2,554,040	0	137,370	7,779,322	0
Level of Value ==>			94.92	92.00	0.00		71.00	
Factor			0.01137800	0.04347826			0.01408451	
Adjustment Amount ==>			181	111,045	0		109,568	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	0	78,409	16,071	2,665,085	0	137,370	7,888,890	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
10,565,031								
Base school name		Class	Basesch	Unif/LC	U/L			
JOHNSON-BROCK 23		3	64-0023					
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
		Pers. Prop.	Real	Real Prop.	Real Prop.			
Unadjusted Value ==>	56,213	83,873	19,253	346,808	0	211,132	9,730,127	0
Level of Value ==>			94.92	92.00	0.00		71.00	
Factor			0.01137800	0.04347826			0.01408451	
Adjustment Amount ==>			219	15,079	0		137,044	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	56,213	83,873	19,472	361,887	0	211,132	9,867,171	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
10,447,406								
Base school name		Class	Basesch	Unif/LC	U/L			
SYRACUSE-DUNBAR-AVOCA 27		3	66-0027					
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
		Pers. Prop.	Real	Real Prop.	Real Prop.			
Unadjusted Value ==>	28,029,101	12,696,623	12,110,941	385,512,763	43,036,390	12,552,733	679,809,292	0
Level of Value ==>			94.92	92.00	93.00		71.00	
Factor			0.01137800	0.04347826	0.03225806		0.01408451	
Adjustment Amount ==>			137,798	16,761,424	1,373,978		9,574,781	
* TIF Base Value				0	443,070		0	
Basesch adjusted in this County ==>	28,029,101	12,696,623	12,248,739	402,274,187	44,410,368	12,552,733	689,384,073	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
1,173,747,843								
1,201,595,824								

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Base school name		Class	Basesch	Unif/LC	U/L				
NEBRASKA CITY 111		3	66-0111						
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2025 Totals
		Pers. Prop.	Real	Real Prop.	Real Prop.				UNADJUSTED
Unadjusted Value ==>	58,185,149	15,506,745	29,523,268	586,639,657	136,836,045	12,687,168	432,185,297	0	1,271,563,329
Level of Value ==>			94.92	92.00	93.00		71.00		
Factor			0.01137800	0.04347826	0.03225806		0.01408451		
Adjustment Amount ==>			335,916	25,506,072	4,376,042		6,087,118		
* TIF Base Value				0	1,178,710		0		ADJUSTED
Basesch adjusted in this County ==>	58,185,149	15,506,745	29,859,184	612,145,729	141,212,087	12,687,168	438,272,415	0	1,307,868,477
Base school name		Class	Basesch	Unif/LC	U/L				
PALMYRA OR1		3	66-0501						
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2025 Totals
		Pers. Prop.	Real	Real Prop.	Real Prop.				UNADJUSTED
Unadjusted Value ==>	9,533,785	31,575,863	10,336,408	201,336,437	18,212,708	7,626,496	227,898,092	0	506,519,789
Level of Value ==>			94.92	92.00	93.00		71.00		
Factor			0.01137800	0.04347826	0.03225806		0.01408451		
Adjustment Amount ==>			117,608	8,753,758	587,507		3,209,833		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	9,533,785	31,575,863	10,454,016	210,090,195	18,800,215	7,626,496	231,107,925	0	519,188,495
County UNadjusted total	105,714,463	65,042,244	53,210,554	1,339,857,996	204,244,825	42,435,501	1,686,941,600	0	3,497,447,183
County Adjustment Amnts			605,431	58,254,694	6,536,227		23,759,746		89,156,098
County ADJUSTED total	105,714,463	65,042,244	53,815,985	1,398,112,690	210,781,052	42,435,501	1,710,701,346	0	3,586,603,281
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								11 Records for OTOE County	

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