

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 # 68 PERKINS   |                   |                                |            |                        |                            |                                 |             |         |
|-------------------------------------|-------------------|--------------------------------|------------|------------------------|----------------------------|---------------------------------|-------------|---------|
| Base school name                    |                   | Class                          | Basesch    | Unif/LC                | U/L                        |                                 |             |         |
| SOUTH PLATTE 95                     |                   | 3                              | 25-0095    |                        |                            |                                 |             |         |
| 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 ==>                | 5,623,806         | 37,431                         | 1,456      | 1,212,932              | 306,230                    | 1,296,350                       | 40,165,005  | 0       |
| Level of Value ==>                  |                   |                                | 94.92      | 96.00                  | 99.00                      |                                 | 72.00       |         |
| Factor                              |                   |                                | 0.01137800 |                        | -0.03030303                |                                 |             |         |
| Adjustment Amount ==>               |                   |                                | 17         | 0                      | -9,280                     |                                 | 0           |         |
| * TIF Base Value                    |                   |                                |            | 0                      | 0                          |                                 | 0           |         |
| Basesch adjusted in this County ==> | 5,623,806         | 37,431                         | 1,473      | 1,212,932              | 296,950                    | 1,296,350                       | 40,165,005  | 0       |
| 2025 Totals                         |                   |                                |            |                        |                            |                                 |             |         |
| UNADJUSTED                          |                   |                                |            |                        |                            |                                 |             |         |
| ADJUSTED                            |                   |                                |            |                        |                            |                                 |             |         |
| 48,643,210                          |                   |                                |            |                        |                            |                                 |             |         |
| 48,633,947                          |                   |                                |            |                        |                            |                                 |             |         |
| Base school name                    |                   | Class                          | Basesch    | Unif/LC                | U/L                        |                                 |             |         |
| HAYES CENTER 79                     |                   | 3                              | 43-0079    |                        |                            |                                 |             |         |
| 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 ==>                | 0                 | 0                              | 0          | 0                      | 0                          | 0                               | 168,693     | 0       |
| Level of Value ==>                  |                   |                                | 0.00       | 0.00                   | 0.00                       |                                 | 72.00       |         |
| Factor                              |                   |                                |            |                        |                            |                                 |             |         |
| Adjustment Amount ==>               |                   |                                | 0          | 0                      | 0                          |                                 | 0           |         |
| * TIF Base Value                    |                   |                                |            | 0                      | 0                          |                                 | 0           |         |
| Basesch adjusted in this County ==> | 0                 | 0                              | 0          | 0                      | 0                          | 0                               | 168,693     | 0       |
| 2025 Totals                         |                   |                                |            |                        |                            |                                 |             |         |
| UNADJUSTED                          |                   |                                |            |                        |                            |                                 |             |         |
| ADJUSTED                            |                   |                                |            |                        |                            |                                 |             |         |
| 168,693                             |                   |                                |            |                        |                            |                                 |             |         |
| 168,693                             |                   |                                |            |                        |                            |                                 |             |         |
| Base school name                    |                   | Class                          | Basesch    | Unif/LC                | U/L                        |                                 |             |         |
| OGALLALA 1                          |                   | 3                              | 51-0001    |                        |                            |                                 |             |         |
| 2025                                | Personal Property | Centrally Assessed Pers. Prop. | Real       | Residential Real Prop. | Comm. & Indust. Real Prop. | Ag-Bldgs,Farmsite, & Non-AgLand | Agric. Land | Mineral |
| Unadjusted Value ==>                | 1,133,944         | 152,336                        | 17,392     | 1,043,283              | 0                          | 110,255                         | 2,135,457   | 0       |
| Level of Value ==>                  |                   |                                | 94.92      | 96.00                  | 0.00                       |                                 | 72.00       |         |
| Factor                              |                   |                                | 0.01137800 |                        |                            |                                 |             |         |
| Adjustment Amount ==>               |                   |                                | 198        | 0                      | 0                          |                                 | 0           |         |
| * TIF Base Value                    |                   |                                |            | 0                      | 0                          |                                 | 0           |         |
| Basesch adjusted in this County ==> | 1,133,944         | 152,336                        | 17,590     | 1,043,283              | 0                          | 110,255                         | 2,135,457   | 0       |
| 2025 Totals                         |                   |                                |            |                        |                            |                                 |             |         |
| UNADJUSTED                          |                   |                                |            |                        |                            |                                 |             |         |
| ADJUSTED                            |                   |                                |            |                        |                            |                                 |             |         |
| 4,592,667                           |                   |                                |            |                        |                            |                                 |             |         |
| 4,592,865                           |                   |                                |            |                        |                            |                                 |             |         |

\*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                        |                                 |               |         |
| PAXTON 6                             |                   | 3                              | 51-0006    |                        |                            |                                 |               |         |
| 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 ==>>>>              | 2,989,574         | 973,284                        | 101,558    | 5,714,764              | 46,175                     | 1,770,296                       | 70,911,479    | 0       |
| Level of Value ==>>>>                |                   |                                | 94.92      | 96.00                  | 99.00                      |                                 | 72.00         |         |
| Factor                               |                   |                                | 0.01137800 |                        | -0.03030303                |                                 |               |         |
| Adjustment Amount ==>                |                   |                                | 1,156      | 0                      | -1,399                     |                                 | 0             |         |
| * TIF Base Value                     |                   |                                |            | 0                      | 0                          |                                 | 0             |         |
| Basesch adjusted in this County ==>> | 2,989,574         | 973,284                        | 102,714    | 5,714,764              | 44,776                     | 1,770,296                       | 70,911,479    | 0       |
| 2025 Totals                          |                   |                                |            |                        |                            |                                 |               |         |
| UNADJUSTED                           |                   |                                |            |                        |                            |                                 |               |         |
| ADJUSTED                             |                   |                                |            |                        |                            |                                 |               |         |
| 82,507,130                           |                   |                                |            |                        |                            |                                 |               |         |
| 82,506,887                           |                   |                                |            |                        |                            |                                 |               |         |
| Base school name                     |                   | Class                          | Basesch    | Unif/LC                | U/L                        |                                 |               |         |
| WALLACE 65R                          |                   | 3                              | 56-0565    |                        |                            |                                 |               |         |
| 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 ==>>>>              | 7,656,558         | 2,060,052                      | 370,804    | 5,479,307              | 12,545,523                 | 2,848,185                       | 93,184,008    | 0       |
| Level of Value ==>>>>                |                   |                                | 94.92      | 96.00                  | 99.00                      |                                 | 72.00         |         |
| Factor                               |                   |                                | 0.01137800 |                        | -0.03030303                |                                 |               |         |
| Adjustment Amount ==>                |                   |                                | 4,219      | 0                      | -380,167                   |                                 | 0             |         |
| * TIF Base Value                     |                   |                                |            | 0                      | 0                          |                                 | 0             |         |
| Basesch adjusted in this County ==>> | 7,656,558         | 2,060,052                      | 375,023    | 5,479,307              | 12,165,356                 | 2,848,185                       | 93,184,008    | 0       |
| 2025 Totals                          |                   |                                |            |                        |                            |                                 |               |         |
| UNADJUSTED                           |                   |                                |            |                        |                            |                                 |               |         |
| ADJUSTED                             |                   |                                |            |                        |                            |                                 |               |         |
| 124,144,437                          |                   |                                |            |                        |                            |                                 |               |         |
| 123,768,489                          |                   |                                |            |                        |                            |                                 |               |         |
| Base school name                     |                   | Class                          | Basesch    | Unif/LC                | U/L                        |                                 |               |         |
| PERKINS COUNTY SCHOOLS 20            |                   | 3                              | 68-0020    |                        |                            |                                 |               |         |
| 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 ==>>>>              | 88,274,595        | 22,462,453                     | 3,886,102  | 212,448,796            | 70,014,577                 | 30,990,668                      | 1,041,013,008 | 11,200  |
| Level of Value ==>>>>                |                   |                                | 94.92      | 96.00                  | 99.00                      |                                 | 72.00         |         |
| Factor                               |                   |                                | 0.01137800 |                        | -0.03030303                |                                 |               |         |
| Adjustment Amount ==>                |                   |                                | 44,216     | 0                      | -2,020,810                 |                                 | 0             |         |
| * TIF Base Value                     |                   |                                |            | 6,650                  | 3,327,836                  |                                 | 0             |         |
| Basesch adjusted in this County ==>> | 88,274,595        | 22,462,453                     | 3,930,318  | 212,448,796            | 67,993,767                 | 30,990,668                      | 1,041,013,008 | 11,200  |
| 2025 Totals                          |                   |                                |            |                        |                            |                                 |               |         |
| UNADJUSTED                           |                   |                                |            |                        |                            |                                 |               |         |
| ADJUSTED                             |                   |                                |            |                        |                            |                                 |               |         |
| 1,469,101,399                        |                   |                                |            |                        |                            |                                 |               |         |
| 1,467,124,805                        |                   |                                |            |                        |                            |                                 |               |         |

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|--|-------------|------------|-----------|-------------|------------|------------|---------------|-----------------------------|---------------|
| County UNadjusted total  | 105,678,477 | 25,685,556 | 4,377,312 | 225,899,082 | 82,912,505 | 37,015,754 | 1,247,577,650 | 11,200                      | 1,729,157,536 |
| County Adjustment Amnts  |             |            | 49,806    | 0           | -2,411,656 |            | 0             |                             | -2,361,850    |
| County ADJUSTED total  | 105,678,477 | 25,685,556 | 4,427,118 | 225,899,082 | 80,500,849 | 37,015,754 | 1,247,577,650 | 11,200                      | 1,726,795,686 |
| 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 PERKINS Count |               |

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