

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 # 69 PHELPS								
Base school name		Class	Basesch	Unif/LC	U/L			
KEARNEY 7		3	10-0007					
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 ==>	110,295	36	10	3,617,354	0	277,532	30,572,878	0
Level of Value ==>			94.92	95.00	0.00		71.00	
Factor			0.01137800	0.01052632			0.01408451	
Adjustment Amount ==>			0	38,077	0		430,604	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	110,295	36	10	3,655,431	0	277,532	31,003,482	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
35,046,786								
Base school name		Class	Basesch	Unif/LC	U/L			
ELM CREEK 9		3	10-0009					
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 ==>	4,792,882	27,686	8,367	16,638,514	2,260,545	3,180,002	115,096,101	0
Level of Value ==>			94.92	95.00	95.00		71.00	
Factor			0.01137800	0.01052632	0.01052632		0.01408451	
Adjustment Amount ==>			95	175,142	23,795		1,621,072	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	4,792,882	27,686	8,462	16,813,656	2,284,340	3,180,002	116,717,173	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
143,824,201								
Base school name		Class	Basesch	Unif/LC	U/L			
OVERTON 4		3	24-0004					
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 ==>	3,518,483	5,109	1,436	7,158,975	0	1,519,370	36,864,819	0
Level of Value ==>			94.92	95.00	0.00		71.00	
Factor			0.01137800	0.01052632			0.01408451	
Adjustment Amount ==>			16	75,358	0		519,223	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	3,518,483	5,109	1,452	7,234,333	0	1,519,370	37,384,042	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
49,662,789								

\*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				
WILCOX-HILDRETH 1		3	50-0001						
2025	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2025 Totals
Unadjusted Value ==>	7,470,944	7,948,849	1,023,917	12,702,247	169,230	3,265,475	111,972,905	6,179,190	UNADJUSTED
Level of Value ==>			94.92	95.00	95.00		71.00		
Factor			0.01137800	0.01052632	0.01052632		0.01408451		
Adjustment Amount ==>			11,650	133,708	1,781		1,577,084		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	7,470,944	7,948,849	1,035,567	12,835,955	171,011	3,265,475	113,549,989	6,179,190	152,456,980
Base school name		Class	Basesch	Unif/LC	U/L				
AXTELL R1		3	50-0501						
2025	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2025 Totals
Unadjusted Value ==>	7,450,911	895,333	2,091,065	24,220,294	1,683,666	2,892,437	171,939,630	0	UNADJUSTED
Level of Value ==>			94.92	95.00	95.00		71.00		
Factor			0.01137800	0.01052632	0.01052632		0.01408451		
Adjustment Amount ==>			23,792	254,951	17,723		2,421,685		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	7,450,911	895,333	2,114,857	24,475,245	1,701,389	2,892,437	174,361,315	0	213,891,487
Base school name		Class	Basesch	Unif/LC	U/L				
HOLDREGE 44		3	69-0044						
2025	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2025 Totals
Unadjusted Value ==>	84,999,516	25,594,399	16,095,551	516,088,148	153,202,981	24,256,112	688,142,361	0	UNADJUSTED
Level of Value ==>			94.92	95.00	95.00		71.00		
Factor			0.01137800	0.01052632	0.01052632		0.01408451		
Adjustment Amount ==>			183,135	5,425,783	1,598,516		9,692,148		
* TIF Base Value				638,988	1,344,028		0		ADJUSTED
Basesch adjusted in this County ==>	84,999,516	25,594,399	16,278,686	521,513,931	154,801,497	24,256,112	697,834,509	0	1,525,278,650

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Base school name		Class	Basesch	Unif/LC	U/L				2025 Totals	
BERTRAND 54		3	69-0054							
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED	
		Pers. Prop.	Real	Real Prop.	Real Prop.					
Unadjusted Value =====>	32,186,262	5,798,838	922,441	77,940,282	7,048,929	10,519,798	296,252,662	0		430,669,212
Level of Value =====>			94.92	95.00	95.00		71.00			
Factor			0.01137800	0.01052632	0.01052632		0.01408451			
Adjustment Amount ==>			10,496	820,424	74,199		4,172,574			
* TIF Base Value				0	0		0		ADJUSTED	
Basesch adjusted in this County ==>	32,186,262	5,798,838	932,937	78,760,706	7,123,128	10,519,798	300,425,236	0	435,746,905	
Base school name		Class	Basesch	Unif/LC	U/L				2025 Totals	
LOOMIS 55		3	69-0055							
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED	
		Pers. Prop.	Real	Real Prop.	Real Prop.					
Unadjusted Value =====>	28,888,066	10,943,552	2,201,257	74,786,716	17,880,019	10,038,297	506,327,546	0		651,065,453
Level of Value =====>			94.92	95.00	95.00		71.00			
Factor			0.01137800	0.01052632	0.01052632		0.01408451			
Adjustment Amount ==>			25,046	787,229	187,187		7,131,375			
* TIF Base Value				0	97,287		0		ADJUSTED	
Basesch adjusted in this County ==>	28,888,066	10,943,552	2,226,303	75,573,945	18,067,206	10,038,297	513,458,921	0	659,196,290	
County UNadjusted total	169,417,359	51,213,802	22,344,044	733,152,530	182,245,370	55,949,023	1,957,168,902	6,179,190	3,177,670,220	
County Adjustment Amnts			254,230	7,710,672	1,903,201		27,565,765		37,433,868	
County ADJUSTED total	169,417,359	51,213,802	22,598,274	740,863,202	184,148,571	55,949,023	1,984,734,667	6,179,190	3,215,104,088	
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								8 Records for PHELPS County		

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