

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 # 70 PIERCE								
Base school name		Class	Basesch	Unif/LC	U/L			
NELIGH-OAKDALE 9		3	02-0009					
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 ==>	0	0	0	133,425	0	14,425	1,776,160	0
Level of Value ==>			0.00	94.00	0.00		74.00	
Factor				0.02127660			-0.02702703	
Adjustment Amount ==>			0	2,839	0		-48,004	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	0	0	0	136,264	0	14,425	1,728,156	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
1,924,010								
Base school name		Class	Basesch	Unif/LC	U/L			
RANDOLPH 45		3	14-0045					
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 ==>	10,704,156	1,411,808	2,761,502	27,565,550	25,664,285	7,041,820	190,209,415	0
Level of Value ==>			94.92	94.00	95.00		74.00	
Factor			0.01137800	0.02127660	0.01052632		-0.02702703	
Adjustment Amount ==>			31,420	586,501	270,150		-5,140,796	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	10,704,156	1,411,808	2,792,922	28,152,051	25,934,435	7,041,820	185,068,619	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
265,358,536								
Base school name		Class	Basesch	Unif/LC	U/L			
CREIGHTON 13		3	54-0013					
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	0	0	0	0	349,530	1,420,205	0
Level of Value ==>			0.00	0.00	0.00		74.00	
Factor							-0.02702703	
Adjustment Amount ==>			0	0	0		-38,384	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	0	0	0	0	0	349,530	1,381,821	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
1,769,735								
1,731,351								

\*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	
WAUSA 76R		3	54-0576						
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 ==>	360,297	223,324	25,383	1,439,820	0	2,272,975	24,941,270	0	29,263,069
Level of Value ==>			94.92	94.00	0.00		74.00		
Factor			0.01137800	0.02127660			-0.02702703		
Adjustment Amount ==>			289	30,634	0		-674,088		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	360,297	223,324	25,672	1,470,454	0	2,272,975	24,267,182	0	28,619,904
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
NORFOLK 2		3	59-0002						
2025	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	1,267,835	78,873	24,681	17,317,410	8,450,580	813,330	39,517,235	0	67,469,944
Level of Value ==>			94.92	94.00	95.00		74.00		
Factor			0.01137800	0.02127660	0.01052632		-0.02702703		
Adjustment Amount ==>			281	368,456	88,954		-1,068,033		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	1,267,835	78,873	24,962	17,685,866	8,539,534	813,330	38,449,202	0	66,859,602
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
BATTLE CREEK 5		3	59-0005						
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 ==>	198,632	2,669	750	499,780	0	116,035	15,319,210	0	16,137,076
Level of Value ==>			94.92	94.00	0.00		74.00		
Factor			0.01137800	0.02127660			-0.02702703		
Adjustment Amount ==>			9	10,634	0		-414,033		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	198,632	2,669	759	510,414	0	116,035	14,905,177	0	15,733,686

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Base school name		Class	Basesch	Unif/LC	U/L			
ELKHORN VALLEY 80		3	59-0080					
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 ==>>>>	3,240,484	70,464	1,162	4,441,585	0	3,107,815	122,198,460	0
Level of Value ==>>>>			94.92	94.00	0.00		74.00	
Factor			0.01137800	0.02127660			-0.02702703	
Adjustment Amount ==>			13	94,502	0		-3,302,661	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	3,240,484	70,464	1,175	4,536,087	0	3,107,815	118,895,799	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
129,851,824								
Base school name		Class	Basesch	Unif/LC	U/L			
PIERCE 2		3	70-0002					
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 ==>>>>	34,860,245	9,261,955	314,597	338,557,715	24,452,485	27,613,660	720,709,540	0
Level of Value ==>>>>			94.92	94.00	95.00		74.00	
Factor			0.01137800	0.02127660	0.01052632		-0.02702703	
Adjustment Amount ==>			3,579	7,203,357	257,395		-19,478,638	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	34,860,245	9,261,955	318,176	345,761,072	24,709,880	27,613,660	701,230,902	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
1,143,755,890								
Base school name		Class	Basesch	Unif/LC	U/L			
PLAINVIEW 5		3	70-0005					
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 ==>>>>	44,111,275	4,236,766	4,055,531	110,763,850	48,207,835	15,197,465	464,206,955	0
Level of Value ==>>>>			94.92	94.00	95.00		74.00	
Factor			0.01137800	0.02127660	0.01052632		-0.02702703	
Adjustment Amount ==>			46,144	2,356,678	507,451		-12,546,135	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	44,111,275	4,236,766	4,101,675	113,120,528	48,715,286	15,197,465	451,660,820	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
681,143,815								

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OSMOND 42R		3	70-0542						
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 ==>	34,477,918	3,484,235	5,807,601	90,255,410	24,781,950	17,505,430	401,457,280	0	577,769,824
Level of Value ==>			94.92	94.00	95.00		74.00		
Factor			0.01137800	0.02127660	0.01052632		-0.02702703		
Adjustment Amount ==>			66,079	1,920,045	260,841		-10,850,198		
* TIF Base Value				13,320	2,020		0		ADJUSTED
Basesch adjusted in this County ==>	34,477,918	3,484,235	5,873,680	92,175,455	25,042,791	17,505,430	390,607,082	0	569,166,591
County UNadjusted total	129,220,842	18,770,094	12,991,207	590,974,545	131,557,135	74,032,485	1,981,755,730	0	2,939,302,038
County Adjustment Amnts			147,814	12,573,646	1,384,791		-53,560,970		-39,454,719
County ADJUSTED total	129,220,842	18,770,094	13,139,021	603,548,191	132,941,926	74,032,485	1,928,194,760	0	2,899,847,319
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								10	Records for PIERCE County

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