

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 # 72 POLK								
Base school name		Class	Basesch	Unif/LC	U/L			
TWIN RIVER 30		3	63-0030					
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 ==>	2,253,708	13,329	2,656	8,721,745	56,600	4,212,545	79,383,310	0
Level of Value ==>			94.92	95.00	96.00		69.00	
Factor			0.01137800	0.01052632			0.04347826	
Adjustment Amount ==>			30	91,808	0		3,451,448	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	2,253,708	13,329	2,686	8,813,553	56,600	4,212,545	82,834,758	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
94,643,893								
Base school name		Class	Basesch	Unif/LC	U/L			
COLUMBUS 1		3	71-0001					
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	625,510	0	43,865	1,031,585	0
Level of Value ==>			0.00	95.00	0.00		69.00	
Factor				0.01052632			0.04347826	
Adjustment Amount ==>			0	6,584	0		44,852	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	0	0	0	632,094	0	43,865	1,076,437	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
1,700,960								
Base school name		Class	Basesch	Unif/LC	U/L			
CROSS COUNTY 15		3	72-0015					
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 ==>	25,953,053	3,018,664	8,437,074	131,549,880	6,643,548	15,432,930	506,103,845	0
Level of Value ==>			94.92	95.00	96.00		69.00	
Factor			0.01137800	0.01052632			0.04347826	
Adjustment Amount ==>			95,997	1,293,267	0		22,004,515	
* TIF Base Value				8,689,610	4,063,038		0	
Basesch adjusted in this County ==>	25,953,053	3,018,664	8,533,071	132,843,147	6,643,548	15,432,930	528,108,360	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
697,138,994								
720,532,773								

*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				
OSCEOLA 19		3	72-0019						
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 ==>	23,158,537	3,109,553	5,505,233	162,186,010	10,868,079	23,706,770	486,051,600	0	714,585,782
Level of Value ==>			94.92	95.00	96.00		69.00		
Factor			0.01137800	0.01052632			0.04347826		
Adjustment Amount ==>			62,639	1,707,222	0		21,132,678		
* TIF Base Value				0	481,355		0		ADJUSTED
Basesch adjusted in this County ==>	23,158,537	3,109,553	5,567,872	163,893,232	10,868,079	23,706,770	507,184,278	0	737,488,321
Base school name		Class	Basesch	Unif/LC	U/L				
SHELBY-RISING CITY 32		3	72-0032						
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 ==>	26,375,391	2,498,744	4,765,752	139,040,030	28,146,680	17,676,885	413,999,125	0	632,502,607
Level of Value ==>			94.92	95.00	96.00		69.00		
Factor			0.01137800	0.01052632			0.04347826		
Adjustment Amount ==>			54,225	1,463,580	0		17,999,962		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	26,375,391	2,498,744	4,819,977	140,503,610	28,146,680	17,676,885	431,999,087	0	652,020,374
Base school name		Class	Basesch	Unif/LC	U/L				
HIGH PLAINS COMMUNITY 75		3	72-0075						
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 ==>	9,306,832	1,471,971	5,119,306	56,591,465	5,074,465	9,546,130	226,582,285	0	313,692,454
Level of Value ==>			94.92	95.00	96.00		69.00		
Factor			0.01137800	0.01052632			0.04347826		
Adjustment Amount ==>			58,247	595,700	0		9,851,403		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	9,306,832	1,471,971	5,177,553	57,187,165	5,074,465	9,546,130	236,433,688	0	324,197,804

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Base school name		Class	Basesch	Unif/LC	U/L				2025 Totals
CENTENNIAL 67R		3	80-0567						
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 ==>	4,329,820	75,122	9,252	2,992,905	0	2,409,780	56,626,950	0	66,443,829
Level of Value ==>			94.92	95.00	0.00		69.00		
Factor			0.01137800	0.01052632			0.04347826		
Adjustment Amount ==>			105	31,504	0		2,462,041		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	4,329,820	75,122	9,357	3,024,409	0	2,409,780	59,088,991	0	68,937,479
County UNadjusted total	91,377,341	10,187,383	23,839,273	501,707,545	50,789,372	73,028,905	1,769,778,700	0	2,520,708,519
County Adjustment Amnts			271,243	5,189,665	0		76,946,899		82,407,807
County ADJUSTED total	91,377,341	10,187,383	24,110,516	506,897,210	50,789,372	73,028,905	1,846,725,599	0	2,603,116,326
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								7 Records for POLK County	

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