

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 # 88 VALLEY								
Base school name		Class	Basesch	Unif/LC	U/L			
BURWELL HIGH 100		3	36-0100					
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 ==>>>>	411,568	135,900	3,808	5,299,115	0	747,555	43,304,675	0
Level of Value ==>>>>			94.92	94.00	0.00		69.00	
Factor			0.01137800	0.02127660			0.04347826	
Adjustment Amount ==>			43	112,747	0		1,882,812	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	411,568	135,900	3,851	5,411,862	0	747,555	45,187,487	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
51,898,223								
Base school name		Class	Basesch	Unif/LC	U/L			
CENTRAL VALLEY 60		3	39-0060					
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 ==>>>>	6,578,209	2,084,112	1,942,127	18,803,045	8,968,000	1,811,390	69,996,930	0
Level of Value ==>>>>			94.92	94.00	96.00		69.00	
Factor			0.01137800	0.02127660			0.04347826	
Adjustment Amount ==>			22,098	349,188	0		3,043,345	
* TIF Base Value				2,391,235	3,236,055		0	
Basesch adjusted in this County ==>>	6,578,209	2,084,112	1,964,225	19,152,233	8,968,000	1,811,390	73,040,275	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
113,598,444								
Base school name		Class	Basesch	Unif/LC	U/L			
LOUP CITY 1		3	82-0001					
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 ==>>>>	4,692,582	261,943	5,393	3,074,325	0	1,467,495	28,423,815	0
Level of Value ==>>>>			94.92	94.00	0.00		69.00	
Factor			0.01137800	0.02127660			0.04347826	
Adjustment Amount ==>			61	65,411	0		1,235,818	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	4,692,582	261,943	5,454	3,139,736	0	1,467,495	29,659,633	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
39,226,843								

\*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
ORD 5		3	88-0005						
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 =====>	58,195,252	5,872,415	9,743,566	236,671,655	93,868,275	23,563,690	581,737,165	0	1,009,652,018
Level of Value =====>			94.92	94.00	96.00		69.00		
Factor			0.01137800	0.02127660			0.04347826		
Adjustment Amount ==>			110,862	5,035,568	0		25,292,920		
* TIF Base Value				0	58,335		0		ADJUSTED
Basesch adjusted in this County ==>	58,195,252	5,872,415	9,854,428	241,707,223	93,868,275	23,563,690	607,030,085	0	1,040,091,368
Base school name		Class	Basesch	Unif/LC	U/L				2025 Totals
ARCADIA 21		3	88-0021						
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 =====>	5,004,482	1,343,012	50,544	30,770,685	3,565,470	3,688,585	100,795,375	0	145,218,153
Level of Value =====>			94.92	94.00	96.00		69.00		
Factor			0.01137800	0.02127660			0.04347826		
Adjustment Amount ==>			575	654,696	0		4,382,408		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	5,004,482	1,343,012	51,119	31,425,381	3,565,470	3,688,585	105,177,783	0	150,255,832
County UNadjusted total	74,882,093	9,697,382	11,745,438	294,618,825	106,401,745	31,278,715	824,257,960	0	1,352,882,158
County Adjustment Amnts			133,639	6,217,610	0		35,837,303		42,188,552
County ADJUSTED total	74,882,093	9,697,382	11,879,077	300,836,435	106,401,745	31,278,715	860,095,263	0	1,395,070,710
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								5 Records for VALLEY County	

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