

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 FOR # 91 WEBSTER									
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
ADAMS CENTRAL HIGH 90		3	01-0090						
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 >>>>>	1,805	0	0	0	104,940	6,165	1,419,455	0	1,532,365
Level of Value >>>>>			0.00	0.00	97.00		73.00		
Factor					-0.01030928		-0.01369863		
Adjustment Amount >>>			0	0	-1,082		-19,445		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County >>>>>	1,805	0	0	0	103,858	6,165	1,400,010	0	1,511,838
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
SILVER LAKE 123		3	01-0123						
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 >>>>>	17,227,730	7,554,505	953,967	26,312,620	11,841,535	9,337,150	280,397,665	0	353,625,172
Level of Value >>>>>			94.92	95.00	97.00		73.00		
Factor			0.01137800	0.01052632	-0.01030928		-0.01369863		
Adjustment Amount >>>			10,854	276,975	-122,078		-3,841,064		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County >>>>>	17,227,730	7,554,505	964,821	26,589,595	11,719,457	9,337,150	276,556,601	0	349,949,859
Base school name		Class	Basesch		Unif/LC	U/L		2025 Totals	
LAWRENCE/NELSON 5		3	65-0005						
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 >>>>>	2,386,038	1,917,216	251,141	6,586,485	156,275	3,644,070	40,577,660	0	55,518,885
Level of Value >>>>>			94.92	95.00	97.00		73.00		
Factor			0.01137800	0.01052632	-0.01030928		-0.01369863		
Adjustment Amount >>>			2,857	69,331	-1,611		-555,858		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County >>>>>	2,386,038	1,917,216	253,998	6,655,816	154,664	3,644,070	40,021,802	0	55,033,604

\*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%. **BY COUNTY : 91 WEBSTER**

**BY COUNTY REPORT**  
**OCTOBER 10, 2025**

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Base school name		Class	Basesch	Unif/LC	U/L			
SUPERIOR 11		3	65-0011					
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 ==>	5,199,479	1,158,244	2,019,926	20,326,170	1,013,730	8,510,725	157,790,050	0
Level of Value ==>			94.92	95.00	97.00		73.00	
Factor			0.01137800	0.01052632	-0.01030928		-0.01369863	
Adjustment Amount ==>			22,983	213,960	-10,451		-2,161,508	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	5,199,479	1,158,244	2,042,909	20,540,130	1,003,279	8,510,725	155,628,542	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
196,018,324								
194,083,308								
Base school name		Class	Basesch	Unif/LC	U/L			
RED CLOUD 2		3	91-0002					
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 ==>	14,344,889	6,421,348	8,868,413	77,043,220	28,061,170	12,400,555	340,029,390	0
Level of Value ==>			94.92	95.00	97.00		73.00	
Factor			0.01137800	0.01052632	-0.01030928		-0.01369863	
Adjustment Amount ==>			100,905	810,982	-289,290		-4,657,937	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	14,344,889	6,421,348	8,969,318	77,854,202	27,771,880	12,400,555	335,371,453	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
487,168,985								
483,133,645								
Base school name		Class	Basesch	Unif/LC	U/L			
BLUE HILL 74		3	91-0074					
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 ==>	11,165,865	7,321,121	7,059,576	80,389,140	6,336,320	12,484,790	168,938,370	0
Level of Value ==>			94.92	95.00	97.00		73.00	
Factor			0.01137800	0.01052632	-0.01030928		-0.01369863	
Adjustment Amount ==>			80,324	846,147	-65,323		-2,314,224	
* TIF Base Value				5,240	0		0	
Basesch adjusted in this County ==>	11,165,865	7,321,121	7,139,900	81,235,287	6,270,997	12,484,790	166,624,146	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
293,695,182								
292,242,106								

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County UNadjusted total	50,325,806	24,372,434	19,153,023	210,657,635	47,513,970	46,383,455	989,152,590	0	1,387,558,913
County Adjustment Amnts			217,923	2,217,395	-489,835		-13,550,036		-11,604,553
County ADJUSTED total	50,325,806	24,372,434	19,370,946	212,875,030	47,024,135	46,383,455	975,602,554	0	1,375,954,360
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 WEBSTER Coun	

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