

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 # 92 WHEELER								
Base school name		Class	Basesch	Unif/LC	U/L			
ELGIN 18		3	02-0018					
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 ==>>>>	674,343	122,031	13,853	975,190	2,600,000	660,110	27,348,425	0
Level of Value ==>>>>			94.92	92.00	96.00		72.00	
Factor			0.01137800	0.04347826				
Adjustment Amount ==>			158	42,400	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	674,343	122,031	14,011	1,017,590	2,600,000	660,110	27,348,425	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
32,393,952								
Base school name		Class	Basesch	Unif/LC	U/L			
SUMMERLAND 115		3	02-0115					
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 ==>>>>	2,188,704	18,774	2,131	1,860,745	2,800,000	1,757,090	41,190,055	0
Level of Value ==>>>>			94.92	92.00	96.00		72.00	
Factor			0.01137800	0.04347826				
Adjustment Amount ==>			24	80,902	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	2,188,704	18,774	2,155	1,941,647	2,800,000	1,757,090	41,190,055	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
49,817,499								
Base school name		Class	Basesch	Unif/LC	U/L			
RIVERSIDE 75		3	06-0075					
2025	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>>>>	0	0	0	0	0	0	974,465	0
Level of Value ==>>>>			0.00	0.00	0.00		72.00	
Factor								
Adjustment Amount ==>			0	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	0	0	0	0	0	0	974,465	0
2025 Totals								
UNADJUSTED								
ADJUSTED								
974,465								

*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				
CHAMBERS 137		3	45-0137						
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2025 Totals
		Pers. Prop.	Real	Real Prop.	Real Prop.				UNADJUSTED
Unadjusted Value ==>	201,680	0	0	206,580	0	130,415	3,977,635	0	4,516,310
Level of Value ==>			0.00	92.00	0.00		72.00		
Factor				0.04347826					
Adjustment Amount ==>			0	8,982	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	201,680	0	0	215,562	0	130,415	3,977,635	0	4,525,292
Base school name		Class	Basesch	Unif/LC	U/L				
WHEELER CENTRAL 45		3	92-0045						
2025	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2025 Totals
		Pers. Prop.	Real	Real Prop.	Real Prop.				UNADJUSTED
Unadjusted Value ==>	26,717,580	1,351,588	135,237	61,621,810	4,688,395	24,315,160	646,202,285	0	765,032,055
Level of Value ==>			94.92	92.00	96.00		72.00		
Factor			0.01137800	0.04347826					
Adjustment Amount ==>			1,539	2,679,209	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	26,717,580	1,351,588	136,776	64,301,019	4,688,395	24,315,160	646,202,285	0	767,712,803
County UNadjusted total	29,782,307	1,492,393	151,221	64,664,325	10,088,395	26,862,775	719,692,865	0	852,734,281
County Adjustment Amnts			1,721	2,811,493	0		0		2,813,214
County ADJUSTED total	29,782,307	1,492,393	152,942	67,475,818	10,088,395	26,862,775	719,692,865	0	855,547,495
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 WHEELER Coun	

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Factors rounded for display. Agland adjusted to 72%, other real property adjusted to 96%.

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