

NE Dept. of Revenue Property Assessment Division -- 2026 CERTIFIED SCHOOL ADJUSTED VALUE REPORT, pursuant to Neb. Rev. Stat. 79-1016
2026 Adjusted value "BY COUNTY BY BASE SCHOOL DISTRICT", for use in 2027-2028 state aid calculations
DO NOT USE THIS REPORT FOR LEVY SETTING PURPOSES

BY COUNTY REPORT
OCTOBER 9, 2026

BY COUNTY REPORT FOR # 1 ADAMS									
Base school name		Class	Basesch	Unif/LC	U/L				
KENESAW 3		3	01-0003						
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
		Pers. Prop.	Real	Real Prop.	Real Prop.				UNADJUSTED
Unadjusted Value ==>	13,751,488	10,967,837	37,769,420	107,297,508	15,860,577	9,889,908	336,199,362	0	531,736,100
Level of Value ==>			95.04	94.00	98.00		70.00		
Factor			0.01010101	0.02127660	-0.02040816		0.02857143		
Adjustment Amount ==>			381,509	2,281,011	-323,685		9,605,697		
* TIF Base Value				90,009	0		0		ADJUSTED
Basesch adjusted in this County ==>	13,751,488	10,967,837	38,150,929	109,578,519	15,536,892	9,889,908	345,805,059	0	543,680,632
Base school name		Class	Basesch	Unif/LC	U/L				
HASTINGS 18		3	01-0018						
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
		Pers. Prop.	Real	Real Prop.	Real Prop.				UNADJUSTED
Unadjusted Value ==>	56,019,125	31,775,678	20,617,530	1,346,986,497	516,400,826	175,454	4,871,526	0	1,976,846,636
Level of Value ==>			95.04	94.00	98.00		70.00		
Factor			0.01010101	0.02127660	-0.02040816		0.02857143		
Adjustment Amount ==>			208,258	28,650,834	-10,443,717		139,186		
* TIF Base Value				397,573	4,658,606		0		ADJUSTED
Basesch adjusted in this County ==>	56,019,125	31,775,678	20,825,788	1,375,637,331	505,957,109	175,454	5,010,712	0	1,995,401,197
Base school name		Class	Basesch	Unif/LC	U/L				
ADAMS CENTRAL HIGH 90		3	01-0090						
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
		Pers. Prop.	Real	Real Prop.	Real Prop.				UNADJUSTED
Unadjusted Value ==>	141,026,218	59,022,133	73,569,002	811,269,978	292,878,213	63,367,595	1,051,438,595	0	2,492,571,734
Level of Value ==>			95.04	94.00	98.00		70.00		
Factor			0.01010101	0.02127660	-0.02040816		0.02857143		
Adjustment Amount ==>			743,121	17,216,601	-5,976,647		30,041,104		
* TIF Base Value				2,089,873	22,445		0		ADJUSTED
Basesch adjusted in this County ==>	141,026,218	59,022,133	74,312,123	828,486,579	286,901,566	63,367,595	1,081,479,699	0	2,534,595,913

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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			
SILVER LAKE 123		3	01-0123					
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
		Pers. Prop.	Real	Real Prop.	Real Prop.			
Unadjusted Value ==>	18,761,711	6,612,717	3,506,095	69,074,805	9,368,700	9,697,065	384,256,316	0
Level of Value ==>			95.04	94.00	98.00		70.00	
Factor			0.01010101	0.02127660	-0.02040816		0.02857143	
Adjustment Amount ==>			35,415	1,469,677	-191,198		10,978,752	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	18,761,711	6,612,717	3,541,510	70,544,482	9,177,502	9,697,065	395,235,068	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
513,570,055								
Base school name		Class	Basesch	Unif/LC	U/L			
SHELTON 19		3	10-0019					
2026	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	171,072	1,296,738	754,035	3,353	4,885	1,365,010	0
Level of Value ==>			95.04	94.00	98.00		70.00	
Factor			0.01010101	0.02127660	-0.02040816		0.02857143	
Adjustment Amount ==>			13,098	16,043	-68		39,000	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	0	171,072	1,309,836	770,078	3,285	4,885	1,404,010	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
3,663,166								
Base school name		Class	Basesch	Unif/LC	U/L			
SANDY CREEK 1C		3	18-0501					
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
		Pers. Prop.	Real	Real Prop.	Real Prop.			
Unadjusted Value ==>	697,145	11,143	177	3,965,013	0	671,831	12,767,995	0
Level of Value ==>			95.04	94.00	0.00		70.00	
Factor			0.01010101	0.02127660			0.02857143	
Adjustment Amount ==>			2	84,362	0		364,800	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	697,145	11,143	179	4,049,375	0	671,831	13,132,795	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
18,562,468								

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Base school name		Class	Basesch		Unif/LC	U/L			2026 Totals
DONIPHAN-TRUMBULL 126		3	40-0126						
2026	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 ==>	7,028,742	1,386,042	967,984	30,867,177	6,269,814	1,622,251	65,059,744	0	113,201,754
Level of Value ==>			95.04	94.00	98.00		70.00		
Factor			0.01010101	0.02127660	-0.02040816		0.02857143		
Adjustment Amount ==>			9,778	656,749	-127,955		1,858,850		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	7,028,742	1,386,042	977,762	31,523,926	6,141,859	1,622,251	66,918,594	0	115,599,176
Base school name		Class	Basesch		Unif/LC	U/L			2026 Totals
MINDEN R3		3	50-0503						
2026	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 ==>	2,226	0	0	671,094	0	81,886	8,604,154	0	9,359,360
Level of Value ==>			0.00	94.00	0.00		70.00		
Factor				0.02127660			0.02857143		
Adjustment Amount ==>			0	14,279	0		245,833		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	2,226	0	0	685,373	0	81,886	8,849,987	0	9,619,472
Base school name		Class	Basesch		Unif/LC	U/L			2026 Totals
LAWRENCE/NELSON 5		3	65-0005						
2026	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 ==>	20,046	0	0	69,304	0	24,715	1,928,474	0	2,042,539
Level of Value ==>			0.00	94.00	0.00		70.00		
Factor				0.02127660			0.02857143		
Adjustment Amount ==>			0	1,475	0		55,099		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	20,046	0	0	70,779	0	24,715	1,983,573	0	2,099,113

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BLUE HILL 74		3	91-0074						
2026	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 ==>	5,172,783	637,469	2,078,288	31,957,996	4,513,498	5,546,504	160,526,368	0	210,432,906
Level of Value ==>			95.04	94.00	98.00		70.00		
Factor			0.01010101	0.02127660	-0.02040816		0.02857143		
Adjustment Amount ==>			20,993	679,957	-92,112		4,586,468		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	5,172,783	637,469	2,099,281	32,637,953	4,421,386	5,546,504	165,112,836	0	215,628,212
County UNadjusted total	242,479,484	110,584,091	139,805,234	2,402,913,407	845,294,981	91,082,094	2,027,017,544	0	5,859,176,835
County Adjustment Amnts			1,412,174	51,070,988	-17,155,382		57,914,789		93,242,569
County ADJUSTED total	242,479,484	110,584,091	141,217,408	2,453,984,395	828,139,599	91,082,094	2,084,932,333	0	5,952,419,404
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 ADAMS County

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