

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 # 2 ANTELOPE								
Base school name		Class	Basesch	Unif/LC	U/L			
NELIGH-OAKDALE 9		3	02-0009					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	31,082,881	2,625,060	662,604	170,019,210	63,062,765	19,129,450	534,942,960	0
Level of Value ==>			95.04	96.00	96.00		70.00	
Factor			0.01010101				0.02857143	
Adjustment Amount ==>			6,693	0	0		15,284,085	
* TIF Base Value				97,910	301,715		0	
Basesch adjusted in this County ==>	31,082,881	2,625,060	669,297	170,019,210	63,062,765	19,129,450	550,227,045	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
821,524,930								
836,815,708								
Base school name		Class	Basesch	Unif/LC	U/L			
ELGIN 18		3	02-0018					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	46,365,004	4,027,218	460,469	111,154,635	58,657,845	29,402,320	727,053,985	0
Level of Value ==>			95.04	96.00	96.00		70.00	
Factor			0.01010101				0.02857143	
Adjustment Amount ==>			4,651	0	0		20,772,972	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	46,365,004	4,027,218	465,120	111,154,635	58,657,845	29,402,320	747,826,957	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
977,121,476								
997,899,099								
Base school name		Class	Basesch	Unif/LC	U/L			
SUMMERLAND 115		3	02-0115					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	56,211,879	1,835,497	6,198,003	136,122,520	98,802,590	34,160,325	683,932,640	0
Level of Value ==>			95.04	96.00	96.00		70.00	
Factor			0.01010101				0.02857143	
Adjustment Amount ==>			62,606	0	0		19,540,934	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	56,211,879	1,835,497	6,260,609	136,122,520	98,802,590	34,160,325	703,473,574	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
1,017,263,454								
1,036,866,994								

*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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BOONE CENTRAL 1		3	06-0001					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>>>>	433,057	25,423	3,395	479,815	168,555	336,275	6,254,610	0
Level of Value ==>>>>			95.04	96.00	96.00		70.00	
Factor			0.01010101				0.02857143	
Adjustment Amount ==>			34	0	0		178,703	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	433,057	25,423	3,429	479,815	168,555	336,275	6,433,313	0
2026 Totals								
Base school name		Class	Basesch	Unif/LC	U/L			
CREIGHTON 13		3	54-0013					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>>>>	5,064,916	761,274	134,804	17,241,195	1,200,930	6,515,130	149,040,005	0
Level of Value ==>>>>			95.04	96.00	96.00		70.00	
Factor			0.01010101				0.02857143	
Adjustment Amount ==>			1,362	0	0		4,258,286	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	5,064,916	761,274	136,166	17,241,195	1,200,930	6,515,130	153,298,291	0
2026 Totals								
Base school name		Class	Basesch	Unif/LC	U/L			
ELKHORN VALLEY 80		3	59-0080					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>>>>	12,132,358	281,872	33,159	45,139,360	18,097,310	10,265,455	300,162,995	0
Level of Value ==>>>>			95.04	96.00	96.00		70.00	
Factor			0.01010101				0.02857143	
Adjustment Amount ==>			335	0	0		8,576,086	
* TIF Base Value				0	18,460		0	
Basesch adjusted in this County ==>>	12,132,358	281,872	33,494	45,139,360	18,097,310	10,265,455	308,739,081	0
2026 Totals								

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Base school name		Class	Basesch	Unif/LC	U/L				
PLAINVIEW 5		3	70-0005						
2026	Personal Property	Centrally Assessed Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
		Pers. Prop.	Real						UNADJUSTED
Unadjusted Value ==>	18,392,303	824,895	4,040,545	45,261,850	18,878,695	14,465,145	249,874,810	0	351,738,243
Level of Value ==>			95.04	96.00	96.00		70.00		
Factor			0.01010101				0.02857143		
Adjustment Amount ==>			40,814	0	0		7,139,281		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	18,392,303	824,895	4,081,359	45,261,850	18,878,695	14,465,145	257,014,091	0	358,918,338
County UNadjusted total	169,682,398	10,381,239	11,532,979	525,418,585	258,868,690	114,274,100	2,651,262,005	0	3,741,419,996
County Adjustment Amnts			116,495	0	0		75,750,347		75,866,842
County ADJUSTED total	169,682,398	10,381,239	11,649,474	525,418,585	258,868,690	114,274,100	2,727,012,352	0	3,817,286,838
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 ANTELOPE Cou	

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