

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 # 4 BANNER									
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
BANNER 1		3	04-0001						
2026	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	12,959,243	7,514,109	742,224	46,947,999	358,795	11,424,247	272,035,722	3,963,275	355,945,614
Level of Value ==>			95.04	92.00	96.00		70.00		
Factor			0.01010101	0.04347826			0.02857143		
Adjustment Amount ==>			7,497	2,041,217	0		7,772,450		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	12,959,243	7,514,109	749,721	48,989,216	358,795	11,424,247	279,808,172	3,963,275	365,766,778
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
POTTER-DIX 9		3	17-0009						
2026	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	34,800	33,484	339	0	0	6,186	3,904,266	0	3,979,075
Level of Value ==>			95.04	0.00	0.00		70.00		
Factor			0.01010101				0.02857143		
Adjustment Amount ==>			3	0	0		111,550		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	34,800	33,484	342	0	0	6,186	4,015,816	0	4,090,628
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
BAYARD 21		3	62-0021						
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 ==>	59,474	108,810	7,734	1,496,099	0	187,216	6,047,785	28,550	7,935,668
Level of Value ==>			95.04	92.00	0.00		70.00		
Factor			0.01010101	0.04347826			0.02857143		
Adjustment Amount ==>			78	65,048	0		172,794		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	59,474	108,810	7,812	1,561,147	0	187,216	6,220,579	28,550	8,173,588

*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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County UNadjusted total	13,053,517	7,656,403	750,297	48,444,098	358,795	11,617,649	281,987,773	3,991,825	367,860,357
County Adjustment Amnts			7,578	2,106,265	0		8,056,794		10,170,637
County ADJUSTED total	13,053,517	7,656,403	757,875	50,550,363	358,795	11,617,649	290,044,567	3,991,825	378,030,994
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								3 Records for BANNER County	

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