

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 # 8 BOYD								
Base school name Class Basesch Unif/LC U/L								2026 Totals
BOYD COUNTY SCH 51 3 08-0051								
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 ==>	31,629,661	485,274	79,714	89,607,955	13,526,685	22,489,900	684,106,740	0
Level of Value ==>			95.04	96.00	96.00		72.00	
Factor			0.01010101					
Adjustment Amount ==>			805	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	31,629,661	485,274	80,519	89,607,955	13,526,685	22,489,900	684,106,740	0
Base school name Class Basesch Unif/LC U/L								2026 Totals
KEYA PAHA CO HIGH 100 3 52-0100								
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 ==>	656,078	0	0	287,890	0	197,645	19,185,745	0
Level of Value ==>			0.00	96.00	0.00		72.00	
Factor								
Adjustment Amount ==>			0	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	656,078	0	0	287,890	0	197,645	19,185,745	0
County UNadjusted total	32,285,739	485,274	79,714	89,895,845	13,526,685	22,687,545	703,292,485	0
County Adjustment Amnts			805	0	0		0	
County ADJUSTED total	32,285,739	485,274	80,519	89,895,845	13,526,685	22,687,545	703,292,485	0
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								2 Records for BOYD County

*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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