

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 # 9 BROWN									
Base school name		Class	Basesch	Unif/LC	U/L	2026 Totals			
SANDHILLS 71		3	05-0071						
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 ==>>	73,984	59,530	876	328,725	0	291,338	19,793,290	0	20,547,743
Level of Value ==>>			95.04	96.00	0.00		75.00		
Factor			0.01010101				-0.04000000		
Adjustment Amount ==>			9	0	0		-791,732		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>>	73,984	59,530	885	328,725	0	291,338	19,001,558	0	19,756,020
Base school name		Class	Basesch	Unif/LC	U/L	2026 Totals			
AINSWORTH 10		3	09-0010						
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 ==>>	53,686,969	2,664,465	643,963	241,599,865	73,919,679	45,582,998	793,407,164	0	1,211,505,103
Level of Value ==>>			95.04	96.00	96.00		75.00		
Factor			0.01010101				-0.04000000		
Adjustment Amount ==>			6,505	0	0		-31,736,287		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>>	53,686,969	2,664,465	650,468	241,599,865	73,919,679	45,582,998	761,670,877	0	1,179,775,321
Base school name		Class	Basesch	Unif/LC	U/L	2026 Totals			
VALENTINE HIGH 6		3	16-0006						
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 ==>>	0	0	0	0	0	2,736	1,983,973	0	1,986,709
Level of Value ==>>			0.00	0.00	0.00		75.00		
Factor							-0.04000000		
Adjustment Amount ==>			0	0	0		-79,359		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>>	0	0	0	0	0	2,736	1,904,614	0	1,907,350

*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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BY COUNTY REPORT FOR # 9 BROWN										
Base school name		Class	Basesch	Unif/LC	U/L					2026 Totals
KEYA PAHA CO HIGH 100		3	52-0100							
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite,	Agric.	Mineral	UNADJUSTED	
		Pers. Prop.	Real	Real Prop.	Real Prop.	& Non-AgLand	Land			
Unadjusted Value ==>	36,653	2,490	687	131,865	0	126,372	5,097,832	0		
Level of Value ==>			95.04	96.00	0.00		75.00			
Factor			0.01010101				-0.04000000			
Adjustment Amount ==>			7	0	0		-203,913			
* TIF Base Value				0	0		0		ADJUSTED	
Basesch adjusted in this County ==>	36,653	2,490	694	131,865	0	126,372	4,893,919	0	5,191,993	
Base school name		Class	Basesch	Unif/LC	U/L					2026 Totals
ROCK CO HIGH 100		3	75-0100							
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite,	Agric.	Mineral	UNADJUSTED	
		Pers. Prop.	Real	Real Prop.	Real Prop.	& Non-AgLand	Land			
Unadjusted Value ==>	0	486	134	516,345	0	71,142	4,409,113	0		
Level of Value ==>			95.04	96.00	0.00		75.00			
Factor			0.01010101				-0.04000000			
Adjustment Amount ==>			1	0	0		-176,365			
* TIF Base Value				0	0		0		ADJUSTED	
Basesch adjusted in this County ==>	0	486	135	516,345	0	71,142	4,232,748	0	4,820,856	
County UNadjusted total	53,797,606	2,726,971	645,660	242,576,800	73,919,679	46,074,586	824,691,372	0	1,244,432,674	
County Adjustment Amnts			6,522	0	0		-32,987,656		-32,981,134	
County ADJUSTED total	53,797,606	2,726,971	652,182	242,576,800	73,919,679	46,074,586	791,703,716	0	1,211,451,540	
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 BROWN County		