

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 # 18 CLAY									
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
ADAMS CENTRAL HIGH 90		3	01-0090						
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 ==>	13,696,647	1,430,304	4,345,101	7,709,935	33,301,190	2,878,675	64,986,235	0	128,348,087
Level of Value ==>			95.04	95.00	96.00		71.00		
Factor			0.01010101	0.01052632			0.01408451		
Adjustment Amount ==>			43,890	81,157	0		915,299		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	13,696,647	1,430,304	4,388,991	7,791,092	33,301,190	2,878,675	65,901,534	0	129,388,433
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
SUTTON 2		3	18-0002						
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 ==>	37,562,264	10,696,163	8,687,531	155,798,515	30,717,565	21,707,930	512,875,855	0	778,045,823
Level of Value ==>			95.04	95.00	96.00		71.00		
Factor			0.01010101	0.01052632			0.01408451		
Adjustment Amount ==>			87,753	1,638,637	0		7,223,605		
* TIF Base Value				128,015	0		0		ADJUSTED
Basesch adjusted in this County ==>	37,562,264	10,696,163	8,775,284	157,437,152	30,717,565	21,707,930	520,099,460	0	786,995,818
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
HARVARD 11		3	18-0011						
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 ==>	10,226,123	4,162,680	6,474,892	54,285,235	12,548,120	7,314,985	388,204,145	0	483,216,180
Level of Value ==>			95.04	95.00	96.00		71.00		
Factor			0.01010101	0.01052632			0.01408451		
Adjustment Amount ==>			65,403	571,424	0		5,467,665		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	10,226,123	4,162,680	6,540,295	54,856,659	12,548,120	7,314,985	393,671,810	0	489,320,672

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

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SANDY CREEK 1C		3	18-0501						
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 ==>	50,484,125	37,777,546	89,177,170	177,118,400	29,315,050	41,691,440	920,555,800	0	1,346,119,531
Level of Value ==>			95.04	95.00	96.00		71.00		
Factor			0.01010101	0.01052632			0.01408451		
Adjustment Amount ==>			900,779	1,864,405	0		12,965,577		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	50,484,125	37,777,546	90,077,949	178,982,805	29,315,050	41,691,440	933,521,377	0	1,361,850,292
Base school name		Class	Basesch	Unif/LC	U/L				
SHICKLEY 54		3	30-0054						
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 ==>	2,424,751	3,840,648	714,185	5,772,230	708,050	2,963,295	104,014,370	0	120,437,529
Level of Value ==>			95.04	95.00	96.00		71.00		
Factor			0.01010101	0.01052632			0.01408451		
Adjustment Amount ==>			7,214	60,760	0		1,464,991		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	2,424,751	3,840,648	721,399	5,832,990	708,050	2,963,295	105,479,361	0	121,970,494
Base school name		Class	Basesch	Unif/LC	U/L				
DONIPHAN-TRUMBULL 126		3	40-0126						
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 ==>	5,929,372	2,015,720	1,437,554	27,247,755	3,629,905	4,818,275	115,311,170	0	160,389,751
Level of Value ==>			95.04	95.00	96.00		71.00		
Factor			0.01010101	0.01052632			0.01408451		
Adjustment Amount ==>			14,521	286,819	0		1,624,101		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	5,929,372	2,015,720	1,452,075	27,534,574	3,629,905	4,818,275	116,935,271	0	162,315,192

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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 ==>	1,816,874	2,328	37	1,049,330	0	1,368,400	9,371,870	0	13,608,839
Level of Value ==>			95.04	95.00	0.00		71.00		
Factor			0.01010101	0.01052632			0.01408451		
Adjustment Amount ==>			0	11,046	0		131,998		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	1,816,874	2,328	37	1,060,376	0	1,368,400	9,503,868	0	13,751,883
Base school name		Class	Basesch	Unif/LC	U/L	2026 Totals			
DAVENPORT 47 (Brun-Davpt Unif)		3	85-0047	85-2001	U				
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 ==>	101,016	7,962	1,708	367,375	0	297,535	8,934,515	0	9,710,111
Level of Value ==>			95.04	95.00	0.00		71.00		
Factor			0.01010101	0.01052632			0.01408451		
Adjustment Amount ==>			17	3,867	0		125,838		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	101,016	7,962	1,725	371,242	0	297,535	9,060,353	0	9,839,833
Base school name		Class	Basesch	Unif/LC	U/L	2026 Totals			
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 ==>	4,540	0	0	0	0	2,275	709,205	0	716,020
Level of Value ==>			0.00	0.00	0.00		71.00		
Factor							0.01408451		
Adjustment Amount ==>			0	0	0		9,989		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	4,540	0	0	0	0	2,275	719,194	0	726,009

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County UNadjusted total	122,245,712	59,933,351	110,838,178	429,348,775	110,219,880	83,042,810	2,124,963,165	0	3,040,591,871
County Adjustment Amnts			1,119,577	4,518,115	0		29,929,063		35,566,755
County ADJUSTED total	122,245,712	59,933,351	111,957,755	433,866,890	110,219,880	83,042,810	2,154,892,228	0	3,076,158,626
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								9 Records for CLAY County	

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