

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 # 22 DAKOTA									
Base school name		Class	Basesch	Unif/LC	U/L				
SO SIOUX CITY 11		3	22-0011						
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 ==>	134,409,205	19,466,226	14,708,232	1,009,404,987	552,724,226	1,555,075	66,451,805	0	1,798,719,756
Level of Value ==>			95.04	96.00	98.00		71.00		
Factor			0.01010101		-0.02040816		0.01408451		
Adjustment Amount ==>			148,568	0	-10,333,058		935,941		
* TIF Base Value				1,758,145	46,404,319		0		ADJUSTED
Basesch adjusted in this County ==>	134,409,205	19,466,226	14,856,800	1,009,404,987	542,391,168	1,555,075	67,387,746	0	1,789,471,207
Base school name		Class	Basesch	Unif/LC	U/L				
HOMER 31		3	22-0031						
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 ==>	23,562,145	19,153,196	10,991,369	165,225,301	19,952,000	15,339,475	394,003,340	0	648,226,826
Level of Value ==>			95.04	96.00	98.00		71.00		
Factor			0.01010101		-0.02040816		0.01408451		
Adjustment Amount ==>			111,024	0	-401,956		5,549,344		
* TIF Base Value				0	256,140		0		ADJUSTED
Basesch adjusted in this County ==>	23,562,145	19,153,196	11,102,393	165,225,301	19,550,044	15,339,475	399,552,684	0	653,485,238
Base school name		Class	Basesch	Unif/LC	U/L				
PONCA 1		3	26-0001						
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 ==>	24,484,065	2,586,438	4,361,716	60,533,845	35,537,085	6,068,105	172,505,720	0	306,076,974
Level of Value ==>			95.04	96.00	98.00		71.00		
Factor			0.01010101		-0.02040816		0.01408451		
Adjustment Amount ==>			44,058	0	-725,247		2,429,659		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	24,484,065	2,586,438	4,405,774	60,533,845	34,811,838	6,068,105	174,935,379	0	307,825,444

*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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Base school name		Class	Basesch	Unif/LC	U/L				
ALLEN 70		3	26-0070						
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
Unadjusted Value ==>	11,445	57,583	353,548	2,136,380	0	129,220	25,478,615	0	28,166,791
Level of Value ==>			95.04	96.00	0.00		71.00		
Factor			0.01010101				0.01408451		
Adjustment Amount ==>			3,571	0	0		358,854		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	11,445	57,583	357,119	2,136,380	0	129,220	25,837,469	0	28,529,216
Base school name		Class	Basesch	Unif/LC	U/L				
EMERSON-HUBBARD 561		3	26-0561						
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
Unadjusted Value ==>	6,864,545	187,954	441,593	76,005,945	6,035,895	9,957,215	279,757,732	0	379,250,879
Level of Value ==>			95.04	96.00	98.00		71.00		
Factor			0.01010101		-0.02040816		0.01408451		
Adjustment Amount ==>			4,461	0	-123,182		3,940,251		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	6,864,545	187,954	446,054	76,005,945	5,912,713	9,957,215	283,697,983	0	383,072,409
County UNadjusted total	189,331,405	41,451,397	30,856,458	1,313,306,458	614,249,206	33,049,090	938,197,212	0	3,160,441,226
County Adjustment Amnts			311,682	0	-11,583,443		13,214,049		1,942,288
County ADJUSTED total	189,331,405	41,451,397	31,168,140	1,313,306,458	602,665,763	33,049,090	951,411,261	0	3,162,383,514
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 DAKOTA County	

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