

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 # 32 FRONTIER								
Base school name		Class	Basesch	Unif/LC	U/L			
MAYWOOD 46		3	32-0046					
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 ==>>>>	6,802,677	1,049,107	278,131	34,335,339	10,595,079	9,858,142	175,917,644	0
Level of Value ==>>>>			95.04	96.00	96.00		72.00	
Factor			0.01010101					
Adjustment Amount ==>			2,809	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	6,802,677	1,049,107	280,940	34,335,339	10,595,079	9,858,142	175,917,644	0
2026 Totals								
UNADJUSTED								
238,836,119								
ADJUSTED								
238,838,928								
Base school name		Class	Basesch	Unif/LC	U/L			
EUSTIS-FARNAM 95		3	32-0095					
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 ==>>>>	13,311,331	13,051,776	2,430,002	57,622,647	9,611,128	18,492,930	230,282,884	0
Level of Value ==>>>>			95.04	96.00	96.00		72.00	
Factor			0.01010101					
Adjustment Amount ==>			24,545	0	0		0	
* TIF Base Value				44,144	0		0	
Basesch adjusted in this County ==>>	13,311,331	13,051,776	2,454,547	57,622,647	9,611,128	18,492,930	230,282,884	0
2026 Totals								
UNADJUSTED								
344,802,698								
ADJUSTED								
344,827,243								
Base school name		Class	Basesch	Unif/LC	U/L			
MEDICINE VALLEY 125		3	32-0125					
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 ==>>>>	17,938,849	5,017,679	1,037,729	68,170,617	10,085,825	17,938,035	199,282,051	0
Level of Value ==>>>>			95.04	96.00	96.00		72.00	
Factor			0.01010101					
Adjustment Amount ==>			10,482	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	17,938,849	5,017,679	1,048,211	68,170,617	10,085,825	17,938,035	199,282,051	0
2026 Totals								
UNADJUSTED								
319,470,785								
ADJUSTED								
319,481,267								

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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			
ARAPAHOE 18		3	33-0018					
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 ==>	40,920	14,149	169	681,931	0	1,093,382	14,638,857	0
Level of Value ==>			95.04	96.00	0.00		72.00	
Factor			0.01010101					
Adjustment Amount ==>			2	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	40,920	14,149	171	681,931	0	1,093,382	14,638,857	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
16,469,410								
Base school name		Class	Basesch	Unif/LC	U/L			
CAMBRIDGE 21		3	33-0021					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	4,478,519	310,538	164,874	29,248,046	129,386	7,901,212	116,020,761	0
Level of Value ==>			95.04	96.00	96.00		72.00	
Factor			0.01010101					
Adjustment Amount ==>			1,665	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	4,478,519	310,538	166,539	29,248,046	129,386	7,901,212	116,020,761	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
158,255,001								
Base school name		Class	Basesch	Unif/LC	U/L			
ELWOOD 30		3	37-0030					
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 ==>	1,303,142	31,049	356	927,757	0	697,409	18,096,336	0
Level of Value ==>			95.04	96.00	0.00		72.00	
Factor			0.01010101					
Adjustment Amount ==>			4	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	1,303,142	31,049	360	927,757	0	697,409	18,096,336	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
21,056,053								

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Base school name		Class	Basesch	Unif/LC	U/L			
HAYES CENTER 79		3	43-0079					
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 ==>	523,700	1,668	407	936,159	0	845,381	9,038,071	0
Level of Value ==>			95.04	96.00	0.00		72.00	
Factor			0.01010101					
Adjustment Amount ==>			4	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	523,700	1,668	411	936,159	0	845,381	9,038,071	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
11,345,386								
11,345,390								
Base school name		Class	Basesch	Unif/LC	U/L			
MCCOOK 17		3	73-0017					
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 ==>	3,433,021	279,539	205,730	6,634,142	380,658	2,568,894	38,805,826	531,690
Level of Value ==>			95.04	96.00	96.00		72.00	
Factor			0.01010101					
Adjustment Amount ==>			2,078	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	3,433,021	279,539	207,808	6,634,142	380,658	2,568,894	38,805,826	531,690
2026 Totals								
UNADJUSTED								
ADJUSTED								
52,839,500								
52,841,578								
Base school name		Class	Basesch	Unif/LC	U/L			
SOUTHWEST 179		3	73-0179					
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 ==>	6,872,623	604,039	64,411	8,271,987	16,253	7,495,208	120,419,631	0
Level of Value ==>			95.04	96.00	96.00		72.00	
Factor			0.01010101					
Adjustment Amount ==>			651	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	6,872,623	604,039	65,062	8,271,987	16,253	7,495,208	120,419,631	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
143,744,152								
143,744,803								

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County UNadjusted total	54,704,782	20,359,544	4,181,809	206,828,625	30,818,329	66,890,593	922,502,061	531,690	1,306,817,433
County Adjustment Amnts			42,240	0	0		0		42,240
County ADJUSTED total	54,704,782	20,359,544	4,224,049	206,828,625	30,818,329	66,890,593	922,502,061	531,690	1,306,859,673
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 FRONTIER Coun	

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